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APPROPRIATION ACCOUNTS

OF THE

CENTRAL GOVERNMENT (CIVIL)

AND THE

REPORT

OF THE ACCOUNTANT GENERAL,

CENTRAL REVENUES THEREON ....

FOR THE YEAR

1926-27

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APPROPRIATION ACCOUNTS

OF THE

CENTRAL GOVERNMENT (CIVIL)

AND

THE REPORT OF THE ACCOUNTANT GENERAL, CENTRAL REVENUES THEREON FOR THE YEAR 1926-27.

PREFATORY REMARKS.

This is the third report based on the corresponding British Reports and constitutes the Audit and Appropriation Accounts referred to in Rules 51 and 52 of the Indian Legislative Rules. The Demands for Grants for the year under report exhibited for the first time details by sub-heads which have been adopted in the appropriation accounts. This Report will henceforth be known as "Appropriation Accounts of the Central Government (Civil) and the Report of the Accountant General, Central Revenues thereon" instead of as "Audit and Appropriation Accounts of the Central Government (Civil)". This change in nomenclature is in accordance with instructions of the Auditor General.

2. This report deals mainly with grants for Civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India and with the grants for certain debt heads for which definite grants have been sanctioned. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place all the Civil transactions relating to the Central Government (excluding Railway and Posts and Telegraphs transactions), so as to facilitate consideration by the Committee on Public Accounts and the Finance Department.

3. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation only, though, in the process, and in order to give the Report an all-India shape, he is required to edit the material furnished to him and to enter into prolonged and protracted correspondence with various officers which delays the issue of the publication. But, it is hoped that, with further experience of the new system

of preparation of the Report, the difficulties now felt by account and audit officers will gradually disappear and it will be possible to issue the publication in March of each year as intended.

4. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

(i) Those discovered by accounts and pursued by accounts (P).

(ii) Those discovered by accounts and pursued by audit (Q).

(iii) Those discovered by audit and pursued by accounts (R).

(iv) Those discovered by audit and pursued by audit (S).

(v) Those discovered and pursued more or less simultaneously both by audit and accounts (T).

It has been decided that all irregularities of an important nature should be mentioned in the Report on the Appropriation Accounts, irrespective of the agency which discovered or pursued them. In order to prevent all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has been derived, the relevant paragraphs of the Report have been distinguished by the guide letters at their end, as noted against the above categories.

5. The report contains five main sections, *viz.*, (i) General review of Appropriation Accounts, (ii) Important Comments on individual Appropriation Accounts, (iii) Changes in form and classification, (iv) Miscellaneous observations and (v) Appropriation Accounts.

6. A general index and an analysis under grants showing the portions of the Report containing all the relevant information and comments relating to each grant, have been appended at the end.

G. KAULA,
Accountant-General,
Central Revenues

NEW DELHI;
The 20th April 1928.

REPORT.

SECTION I.—GENERAL REVIEW OF APPROPRIATION ACCOUNTS.

Introductory.—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, that whilst they are framed on the best information available, and, in the great majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein. It may also be remembered that they necessarily deal only with the small percentage of cases which are important enough to require comment or investigation, and afford no indication of the standard attained in the administration of public expenditure taken as a whole.

2. *Distinction between matters relating to voted and non-voted subjects.*—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the Appropriation Accounts have been printed in italics.

It has been decided by the Auditor General with the concurrence of the Government of India, Finance Department, that the use of the term " Grant " is inappropriate in respect of wholly non-voted heads. The words " Appropriation " and " Appropriated " have accordingly been used instead of the words " Grant " and " Granted " in the form of the Appropriation Accounts of wholly non-voted heads. As regards the combined appropriation accounts of voted grants and non-voted appropriations, no such change of phraseology has been considered necessary.

3. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure were divided into sub-heads which have been adopted in the Appropriation Accounts. The Appropriation Accounts exhibit in detail the excesses and savings under individual sub-heads with reference to which financial control was exercised during the year. The excesses and savings have been explained under the Appropriation Accounts where necessary and possible.

It has been decided by the Auditor General that whenever the Government of India or the local Administration or any competent administrative authority subordinate to them has fixed, by an executive order, a limit for expenditure within a grant or a sub-head of a grant,

lower than the actual amount of the grant or the sub-head, voted by the legislature, and has communicated that order to the appropriate Audit Officer, and a subordinate disbursing officer has spent money in excess of such a limit, such excesses should, with effect from the accounts for 1926-27, be brought to notice by means of suitable foot-notes under the particular grants or sub-heads of grants in the Appropriation Accounts. It has also been decided that the above instructions should be followed *mutatis mutandis* in respect of excesses over grants for sub-heads as reduced by orders of formal re-appropriation issued by the executive authorities when the excess is large and gives an indication that the reduction by re-appropriation should not have been made. No excesses of the former class came to light during the year under report, but those of the latter class have been mentioned in the explanatory footnotes under the appropriation accounts concerned.

Re-appropriations within a voted grant, or re-appropriations sanctioned by authorities other than the Finance Department within a non-voted appropriation, have not been included in the Appropriation Accounts, but they have been mentioned in the Explanations or Notes under the Appropriation Accounts, where they indicate either substantial deviation from the policy to give effect to which funds were provided, or faulty administration of grant. Excesses under individual sub-heads appearing in the Appropriation Accounts were covered by re-appropriation unless stated otherwise in the footnotes.

The whole question whether grants sanctioned by the Legislature should be for *gross* or for *net* expenditure, where recoveries are taken in reduction of expenditure, has now been considered by Government from the constitutional and the accounting point of view and final conclusions have been arrived at. It has been decided that the Demand shall be for gross expenditure and not for net expenditure after allowing for recoveries. Where, however, the deductions are legitimate, they must be made, and the net grant will be voted by the legislature, but one thing is essential and that is that it should have the gross figures before it so that it may know the effect of what it is doing. Rules for regulating the exhibition of recoveries of expenditure in Government Accounts have also been issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the Rules framed by the Secretary of State in Council under Section 96D(1) of the Government of India Act. With a view to maintain close conformity between the Finance and Revenue Accounts and the general accounts on the one hand and the Appropriation Accounts and the Demands for Grants on the other, the changes necessitated by this revised system of accounting have been introduced in the Demands for Grants of the Central Government with effect from the financial year 1928-29. The changes will be given effect to in the Appropriation Accounts for 1928-29. As the grants for 1926-27 were sanctioned *net*, only the excesses over *net* grants (after deducting the recoveries taken in reduction of expenditure) have been taken as requiring sanction, as in previous years. Accordingly, in the Grand Summary

of Appropriation Accounts, as well as in all other statistics and comments in this Report, the grants, expenditure, excesses and savings, represent the *net* figures after deducting recoveries, if any, taken in reduction of expenditure. In the Appropriation Accounts, however, the excesses and the savings have been worked out with reference to both *gross* and *net* grants and expenditure.

In a few cases the actual expenditure as recorded in the books of the Accountant General, Central Revenues, and as exhibited in the Appropriation Accounts, have not been accepted by the Controlling Officers who were invited to furnish explanations of variations between the sanctioned grants and the actual expenditure under each sub-head. It was not possible to reconcile all the discrepancies at such a distant date after the accounts of the year had long been closed and during the pressure of the preparation of these Appropriation Accounts. The report is based on the booked figures of the account offices concerned and it may be necessary in those few cases where figures have not been reconciled with the departmental figures, that the explanations of variations may require some modifications as a result of information that may be placed before the Committee on Public Accounts by official witnesses. It is hoped that, as the result of the working of the new system of control of expenditure mentioned in paragraph 13 (ii) of the last report, such discrepancies would not occur from 1927-28 (see paragraph 12).

4. *Outturn of the year.*—The following statement compares the total grants (voted and non-voted) with the total expenditure :—

	Expenditure charged to Revenue.		Expenditure charged to Capital.		Disbursements of Loans and Advances.		Total.		Grand Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amounts originally sanctioned .	15,45,71,000	28,07,28,000	1,67,91,000	18,02,000	10,08,57,000	...	27,22,19,000	28,25,30,000	55,47,49,000
Supplementary Grants . .	3,44,67,000	—15,42,224	23,31,000	3,64,250	5,00,000	...	*3,72,98,000	—11,77,974	3,61,20,026
Total Grants .	18,90,38,000	27,91,85,776	1,91,22,000	21,66,250	10,13,57,000	...	30,95,17,000	28,13,52,026	59,08,69,026
Total Expenditure .	17,31,74,124	27,49,90,792	1,34,09,557	12,70,871	8,50,11,531	...	27,15,95,212	27,62,61,663	54,78,56,875
Excess (*plus*), Saving (*minus*) .	—1,58,63,876	—41,34,984	—57,12,443	—8,95,379	—1,63,45,469	...	—3,79,21,788	—50,90,363	—4,30,12,151

* In August 1926 . . . . Rs. 10,97,000
In February 1927 70,01,000
In March 1927 2,93,00,000
3,72,98,000

5. *Savings.*—The percentage of total savings under the voted grants works up to about 12·25 and under the non-voted appropriations to about 1·88. Out of the voted grant 4·78 per cent. was surrendered. The amounts actually surrendered are indicated in the explanatory notes or Notes to the Appropriation Accounts under the grants concerned.

In their Report on the accounts for 1925-26 the Committee on Public Accounts drew attention to the fact that savings were larger in the case of voted expenditure than in the case of non-voted expenditure. In the case of non-voted expenditure, re-appropriations sanctioned, or surrenders of savings accepted, by the Finance Department are taken into account in working out the appropriations with which the expenditure is compared and variations brought out in the Appropriation Account. In the case of voted expenditure, however, the grant voted by the Assembly is not affected by re-appropriations or surrenders made out of the voted grant. This is one of the reasons why the estimates for non-voted expenditure appear to be closer than those for voted expenditure. In the following statement a few instances are given showing the comparison of the non-voted expenditure with the appropriation as originally sanctioned as well as with the appropriation as finally reduced by the Finance Department :—

No' and Name of Appropriation.	Original appropriation.	Final appropriation.	Expenditure.	Saving on the original appropriation.	Percentage.	Saving on the final appropriation.	Percentage.
	Rs.	Rs.	Rs.	Rs.		Rs.	
18. Salt	44,08,000	42,90,700	42,68,100	1,39,900	3·17	22,600	·53
31. Home Department ..	8,28,000	7,29,244	6,94,897	1,33,103	16·08	34,347	4·71
32. Public Service Commission	2,36,000	1,41,500	1,38,615	97,385	41·52	3,485	2·46
51. Archæology ..	81,000	61,000	60,138	20,862	25·76	862	1·41
59. Industries	46,24,000	41,28,900	38,25,498	7,98,502	17·27	3,03,402	7·35
66. Indian Stores Department	82,000	59,200	55,984	26,016	31·73	3,216	5·43
68. Mint	1,15,000	86,000	84,919	30,081	26·16	1,081	1·25
Ecclesiastical	33,88,000	30,74,030	29,98,660	3,89,340	11·49	75,370	2·45
Bangalore	14,66,000	12,26,786	11,96,909	2,69,091	18·35	29,877	2·43

If the surrenders in the case of voted expenditure were included in the grant as in the case of non-voted expenditure, the percentage of saving for the former class of expenditure would have been 7·47. Further, had the large saving of Rs. 167·71 lakhs under Grant 93—Loans and Advances bearing interest, which constitutes 5·42 per cent. of the total grant, been also surrendered, the percentage of savings would have been reduced to 2·05 and would then have compared very favourably with the percentage for non-voted expenditure.

6. Savings occurred under 65 out of 76 voted grants. A list of the more important savings under voted grants is given below. Remarks

on these savings have been offered in the Notes or Comments on individual Appropriation Accounts, where necessary :—

No. and Name of Grant.	Original grant.	Supplementary grant. Sanctioned in August 1926.	Supplementary grant. Sanctioned in February 1927.	Total grant.	Actual expenditure.	Saving.	Percentage of Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16. Customs	71,84,000	...	...	71,84,000	61,50,288	5,33,712	7·43
17. Taxes on Income	63,64,000	...	...	63,64,000	57,86,096	5,77,904	9·08
18. Salt	99,00,000	...	...	99,00,000	81,53,598	17,46,402	17·64
19. Opium	1,52,36,000	...	...	1,52,36,000	99,08,844	53,27,156	35·22
21. Forest	8,69,000	...	...	8,69,000	6,81,790	1,87,210	21·54
22. Irrigation, Navigation, etc.	14,74,000	...	...	14,74,000	12,63,720	2,10,280	14·26
27. Staff, Household and Allowances of the Governor General	9,90,000	...	10,000	10,00,000	3,76,125	6,23,875	62·39
29. Legislative Bodies	5,69,000	...	...	5,69,000	4,45,703	1,23,297	21·67
32. Public Service Commission	1,07,000	...	...	1,07,000	63,147	43,853	40·98
43. Administration of Justice	1,88,000	...	...	1,88,000	1,26,955	61,045	32·47
45. Ports and Pilotage	24,27,000	2,00,000	...	26,27,000	21,21,217	5,05,783	19·25
49. Botanical Survey	6,86,000	...	...	6,86,000	3,61,318	3,24,682	47·34
57. Agriculture	15,02,000	...	27,000	15,29,000	12,78,230	2,50,770	16·40
73. Adjustments with Provincial Governments	6,00,000	...	...	6,00,000	4,52,896	1,47,104	24·52
74. Refunds	54,59,000	13,000	21,32,000	75,04,000	69,23,361	6,80,639	8·95
79. Andamans and Nicobar Islands	37,41,000	...	3,31,000	40,72,000	37,03,903	3,68,097	9·04
83. Expenditure in England under the control of the Secretary of State	17,47,000	...	...	17,47,000	14,67,950	2,79,050	15·97
84. Expenditure in England under the control of the High Commissioner.	16,43,000	...	...	16,43,000	13,93,168	2,49,832	15·20
89. Capital outlay on Vizagapatam Harbour.	48,70,000	...	...	48,70,000	31,86,465	16,83,535	34·57
91. Delhi Capital outlay	97,44,000	...	...	97,44,000	55,20,906	42,27,094	43·37
93. Loans and Advances bearing interest	9,05,72,000	5,00,000	...	9,10,72,000	7,43,00,785	1,67,71,315	18·41

7. Savings occurred under 59 out of 72 non-voted appropriations. A list of the more important savings under non-voted appropriations is given below. Remarks on these savings have been offered in the Notes or comments on individual Appropriation Accounts, where necessary :—

No. and Name of Appropriation.	Original appropriation.	Supplementary appropriation.	Total.	Actual expenditure.	Saving.	Percentage of saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
20. Stamps	84,000	...	84,000	...	84,000	100
26. Interest on miscellaneous obligations.	4,88,49,000	30,518	4,88,79,518	4,65,38,223	23,41,295	4·79
59. Industries	46,24,000	—4,95,100	41,28,900	38,25,498	3,03,402	7·35
74. Refunds	1,94,12,000	21,41,317	2,15,53,317	2,03,76,343	11,76,974	5·46
90. Commuted value of Pensions.	15,00,000	..	15,00,000	5,98,098	9,01,902	60·13

8. In the case of the following voted grants, over-estimating would appear to be persistent, as the figures of saving in the actual expenditure as compared with the budget estimates for past years indicate :—

No. and Name of Grant.	Saving in 1924-25.	Percentage of Saving.	Saving in 1925-26.	Percentage of Saving.	Saving in 1926-27.	Percentage of Saving.
	Rs.		Rs.		Rs.	
17. Taxes on Income . .	4,40,434	7·18	7,38,318	11·80	5,77,994	9·08
18. Salt . . .	17,04,718	16·00	20,40,211	18·33	17,46,402	17·64
29. Legislative Bodies . .	56,090	8·19	1,20,515	18·86	1,33,297	21·67
49. Botanical Survey . .	2,76,040	43·06	1,65,292	24·09	3,24,682	47·33
57. Agriculture . . .	2,18,587	11·39	3,49,697	22·19	2,50,770	16·40
73. Adjustments with Provincial Governments.	8,86,856	39·15	8,20,608	50·46	1,47,104	24·52
83. Expenditure in England under the control of the Secretary of State.	1,35,296	5·37	4,04,068	20·48	2,79,050	15·97
84. Expenditure in England under the control of the High Commissioner.	8,64,589	18·24	8,94,118	39 86	2,49,832	15·20
93. Loans and Advances bearing Interest.	2,37,88,682	16·81	5,52,29,026	35·82	1,67,71,215	18·41

9. *Excesses.*—The following statement shows the excesses over voted grants, which require the sanction of the Legislative Assembly :—

No. and Name of Grant.	Original Grant.	Supplementary grant.	Total grant.	Actual Expenditure.	Excess.	Percentage of excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
20. Stamps . .	1,000	1,68,000	1,69,000	2,58,127	89,127	52·74
26. Interest on Miscellaneous Obligations.	23,76,000	20,000	23,96,000	24,70,283	74,283	3·10
28. Executive Council .	62,000	...	62,000	1,04,501	42,501	68·55
62. Emigration—Internal .	45,000	...	45,000	46,060	1,045	2·32
64. Joint Stock Companies .	1,35,000	...	1,35,000	1,38,364	3,364	2·49
70. Superannuation Allowances and Pensions.	35,19,000	1,87,000	37,06,000	37,34,594	28,594	·77
72. Miscellaneous . .	16,04,000	2,87,38,000	3,03,42,000	3,08,64,571	5,22,571	1·72
Census . . .	...	...	...	1,991	1,991	100
85-A. Capital outlay on Currency Note Printing Press.	...	8,31,000	8,31,000	8,35,839	4,839	·58
90. Commuted value of Pensions.	20,00,000	...	20,00,000	22,87,124	2,87,124	14·36
92. Interest Free Advances .	1,02,85,000	...	1,02,85,000	1,07,10,746	4,25,746	4·14

10. The following statement shows the excesses over non-voted appropriations, which require the sanction of the Finance Department :—

No. and Name of appropriation	Original appropriation.	Supplementary appropriation	Total appropriation.	Actual expenditure.	Excess.	Percentage of excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
19. Opium . .	74,000	2,400	76,400	76,776	376	·49
25. Interest on ordinary Debt and Reduction or Avoidance of Debt .	11,45,11,000	—65,83,000	10,79,28,000	10,91,13,703	11,85,703	1·1
27. Staff, Household and Allowances of the Governor General .	3,47,000	6,50,057	9,97,057	10,52,706	55,649	5·58
28. Executive Council .	4,80,000	2,610	4,82,610	4,83,224	614	·13
30. Foreign and Political Department . .	1,48,000	58,150	2,04,150	2,09,280	5,130	2·51
38. Army Department .	1,01,000	4,455	1,05,455	1,14,549	9,084	8·61
41. Payments to Provincial Governments on account of Administration of Agency subjects .	...	1,30,000	1,30,000	1,37,824	7,824	6·02
42. Audit . . .	5,54,000	48,100	6,02,100	6,13,406	11,306	1·88
44. Police . . .	...	...	...	2,256	2,256	100
61. Commercial Intelligence and Statistics	42,000	—463	41,537	44,742	3,205	7·71
62. Emigration—Internal	7,000	33,245	40,245	40,528	283	·70
80. Rajputana . .	8,19,000	—73,400	7,45,600	7,52,456	6,856	·92
91. Delhi Capital Outlay	3,02,000	3,33,650	6,35,650	6,42,211	6,561	1·03

11. *General remarks on the more common causes of variations.*—The causes of variation between expenditure and grant have been explained in the foot notes to the Appropriation Accounts concerned. The following remarks are offered in respect of the more common causes leading to variations :—

(1) *Over-estimating in the provision for pay of Establishments.*—Large savings occurred under the head " pay of establishment " as in previous years. The committee on Public Accounts in their Report on the accounts of 1924-25 commented on the tendency to over-estimate expenditure under this head. They suggested that provision should be based not only on existing cadres but also on the experience of previous years and that a suitable lump sum deduction should be made for probable underspendings. They were also of opinion that further improvement would be secured if careful statistics were kept of the proportion of actual expenditure and estimate based on existing cadres under establishment. The system of lump cuts had already been introduced in the estimates for 1925-26 and the other suggestions of the Committee have since been accepted by the Governor General in Council. It is hoped that better results would follow from the adoption of the procedure suggested by the Committee.

(2) *Over-estimating in Works grants.*—The same tendency to over-estimate is also noticeable in works grants and works sub-heads as will appear from the following statement :—

No. and Name of Grant.	Grant.	Expenditure.	Saving.
	Rs.	Rs.	Rs.
18.—Salt—			
Sub-head D. 4—Works	8,87,820	5,06,491	3,81,329
Sub-head J. 3—Petty Construction and repairs —voted	2,55,580	1,34,155	1,21,425
19.—Opium—Sub-head D. 9—Works . .	1,18,800	59,861	58,939
22.—Irrigation, Navigation, etc.—voted . .	14,74,000	12,63,720	2,10,280
46.—Survey of India—Sub-head D. 9—Works .	25,000	7,384	17,616
47.—Meteorology—Sub-head A. 6—Works .	2,00,000	1,34,378	65,622
89.—Capital Outlay on Vizagapatam Harbour .	48,70,000	31,86,465	16,83,535
91.—Delhi Capital Outlay—voted . .	97,48,000	55,20,906	42,27,094

The Committee on Public Accounts in their Report on the accounts of 1925-26 made the following observation in respect of works grants :—

"The incurable, and on the whole laudable, habit among officers charged with the duty of spending money on public works, of being oversanguine as to their capacity to spend has been in ample evidence throughout the Appropriation Accounts relating to works". The results of this year do not indicate any substantial improvement. It may however be mentioned that in the case of Grant No. 69—Civil Works, the budgeting may be considered to be very close, the saving being only 7 per cent. of the total grant and compares favourably with the result of 1925-26 in which the saving was about 10 per cent. of the whole grant which was considered by the Auditor General as indicative of a very satisfactory result not attained by any provincial Government.

(3) *Non-utilisation of provision for leave salaries.*—In paragraph 19 of the report for 1924-25 it was stated that owing to scrutiny made into the provisions for leave salaries proposed by local officers, a total cut of over 2 lakhs had been effected in the estimates for 1926-27. It would appear that a more liberal cut would have been justified. The Auditor General in his comments on the Audit and Appropriation Accounts for 1925-26 remarked that the whole question of an additional provision in the budget for leave salary seems to need consideration.

(4) *Changes in classification.*—In a large number of cases, variations are attributable to changes in classification having been given effect to in the course of the year, with the result that the expenditure was adjusted under a head different from that in which the necessary funds were originally provided. Some of these changes are mentioned below :—

(i) (*a*) Changes from Voted to Non-Voted :

Allowances of officers whose pay is non-voted.

(*b*) Expenditure on erection, maintenance and up-keep of Churches and European cemeteries.

(*c*) Sumptuary allowances and tour expenses of the Governor General and expenditure from contract allowance and on account of state conveyances and motors.

(ii) Change in the classification of cost of passage previously adjusted under " Pay of Officers.—Passage pay."

(iii) Other changes. *See* explanatory notes under Grant 16-C-1—Voted, Grant 18-C—Voted, Grant 22-G—Voted and Grant 75, Account V-E-5, E-7—Voted and E-11.

The Committee on Public Accounts in their Report on the accounts of 1921-22 recommended that changes in accounts classification of expenditure and of methods of accounting should rarely, if ever, be made in the course of the account year. The principle of this recommendation was accepted by the Government.

(5) *Provision under a wrong sub-head.*—In several cases the variations are due to funds having been provided under a wrong sub-head. A few such cases are cited below :—

Grant 22-C. 3(3) and H; Grant 25-A. 1; Grant 30-C.C; Grant 55-E; Grant 57-G. 8; Grant 69-B. 3; Grant 70-I.—Voted; Grant 72-D. 5 (1)—Non-Voted, G. Non-Voted and K; and Grant 74-H. 12.

The Governor General in Council has already impressed upon those responsible for the preparation of the budget the desirability of conformity between the demands for grants and accounts.

(6) *Misclassifications in Accounts.*—Misclassifications in accounts as revealed by the different Appropriation Reports in the past have been the subject of comments by the Committee on Public Accounts. It will be seen from the Explanations and Notes under the Appropriation Accounts that the number of misclassifications during the year under report is not very large. For instances of misclassification a reference is invited to Grant 58-A. 1—non-voted and I. 2; Grant 69-F.—Voted; Grant 72-K; Grant 73-G; Grant 79—Account I-A. 3—Non-voted, and E. 1—Voted; and Grant 80—Account III-E. and F. 1 (1)—Voted. It is hoped that, with the introduction of the new procedure of control over expenditure referred to in paragraph 12, the misclassifications in accounts will be reduced to the minimum.

(7) *Belated adjustments.*—In many cases variations have been explained to be due to adjustment of belated debits which suggest that the machinery for watching liabilities was inadequate. As one of the causes of excesses in the Appropriation Accounts for 1924-25, the committee on Public Accounts referred to the failure to observe the rule that belated adjustments should be brought to account in the year in which they were discovered and not ante-dated, and necessary instructions have been issued by the Auditor General directing strict observance of the rule. Better results may be expected to follow in future.

12. *Control of Expenditure.*—The following statement compares the number of excess grants required for 1926-27 with the number of such grants for the previous four years :—

Year.	Total No. of Grants.		No. of Grants in which excess occurred.	
	Voted.	Non-voted.	Voted.	Non-voted.
1922-23	63	59	24	24
1923-24	61	62	7	14
1924-25	61	60	10	11
1925-26	71	69	13	16
1926-27	76	72	11	13

Although the number of cases in which the expenditure has exceeded the grants, both voted and non-voted, is less than in the previous year, the total amounts of excess have risen from Rs. 11,94,276 in the case of voted and Rs. 97,569 in the case of non-voted expenditure in 1925-26 to Rs. 14,81,185 in the case of voted and Rs. 12,94,847 in the case of non-voted expenditure in 1926-27. It was expected that, with the introduction of the new system of control over expenditure, an outline of which was given in paragraph 13 (ii) of the last report, better results would be revealed during the year under report. It is probable that the desirable result could not be achieved to any appreciable extent owing to the fact that the system was introduced only during the latter part of the year. It is, however, hoped that substantial improvement would be discernible in the reports for the next and subsequent years, as, with effect from the accounts for 1927-28, most of the heads of departments and the account officers have been made jointly responsible for monthly reconciliation of expenditure, the reconciliation being primarily intended to see that the departmental accounts are sufficiently accurate for purposes of exercising satisfactory control over expenditure.

The procedure described in the next paragraph will also be helpful in making the control over expenditure more effective, for, in course of scrutinising excesses under individual grants, the Departments will have opportunities of examining the adequacy of the control exercised by the authorities concerned and of taking suitable action whenever it is found to be defective.

13. *Regularisation of excesses.*—In paragraph 12 of the Finance Department Resolution No. D./1089-A., dated 1st June 1926 was outlined the procedure for regularisation of excesses over sub-heads within a grant after the close of the year. Detailed instructions as to the exact procedure to be followed by Departments have since been issued. The main object of the procedure is to ensure that all individual excesses over sub-heads within a grant, whether voted or non-voted, are scrutinised by the Department responsible for the grant, with a view to ascertaining the cause of the excess and the reason why steps were not taken in time to obtain necessary funds. If, as a result of enquiry, the system of control of expenditure is found to be defective, necessary instructions should be issued to the authorities actually administering

the grant to prevent a recurrence of similar excesses. After this scrutiny, a formal sanction to the excess, or any part of it, to meet which funds were not provided during the course of the year, should be accorded by the Department concerned in cases where they could themselves have provided the necessary funds by re-appropriation before the close of the year, and the sanction of the Finance Department should be obtained where funds could not have been re-appropriated without their sanction. These sanctions need not be communicated to the Audit Department. If the grant as a whole has been exceeded, an additional grant should be obtained from the Finance Department in the case of non-voted expenditure and from the Assembly in the case of voted expenditure.

14. *Allotments from the Reserve at the disposal of the Finance Department.*—Under the system previously in force, the reserve at the disposal of the Finance Department in the " Miscellaneous " grant was utilised to meet deficiencies in other votes, and the vote of the Legislative Assembly was not obtained to supplementary grants. This procedure was considered by the Committee on Public Accounts as irregular in that it involved transfer of funds from one grant to another and further contravened the important constitutional principle that excess expenditure under any head requires a supplementary grant from the Legislature under that head. The Governor General in Council has since decided that the system of voting a reserve to meet unforeseen expenditure should be continued, but that allocation from the reserve to meet expenditure under another voted head should not be allowed to infringe the doctrine that expenditure in excess of a voted grant can be regularised only by a vote of the Assembly. As a result of this decision, supplementary demands were presented to the Assembly to regularise such allocations from the reserve during the year 1926-27, the grants thus obtained having, however, been surrendered to Government. It appears, however, that supplementary grants were not obtained to regularise the following allotments from the reserve :—

No. and Name of Grant.	Subhead.	Amount.
		Rs.
28. Executive Council	C.	4,000
41. Payments to Provincial Governments on account of Administration of Agency Subjects	A.	125
	C.	2,000
54. Education	D. 2	240
55. Medical Services	C. 2	2,200
	D. 2	13,900
62. Emigration—Internal	B. 1	2,471
64. Joint Stock Companies	E. 3	482
	E. 4	8,369
67. Currency	C.	21,000
74. Refunds	G. 2	600
77. Delhi	Account V—A	10,000
Census	A. 4	1,991

15. *Procedure for obtaining Supplementary Grants for expenditure in England.*—In accordance with the recommendation of the Committee on Public Accounts, the practice of basing final grants for expenditure in England on the revised estimate was discontinued with effect from 1925-26. In view of this change the Government of India prescribed that, with effect from 1926-27, a statement showing the anticipated excesses and savings under the various sub-heads of the several grants together with detailed reasons for the more important variations should be submitted to the Finance Department by the authorities in England about the middle of January each year. The figures shown in this statement will be taken as final for the purpose of obtaining supplementary grants from the Assembly in the case of voted expenditure and sanctioning similar appropriations in the case of non-voted expenditure.

16. *Supplementary grants obtained but not required.*—The following statement shows the voted grants under which the expenditure proved ultimately to be well within the original grant, but in connection with which supplementary grants were obtained. The system of obtaining mere token votes for new and important items of expenditure not contemplated in the original estimates of which the cost can be met from savings within the grant, if adopted, should tend to reduce the number of such unnecessary supplementary grants in future.

No. and Name of Grant.	Original grant.	Supp'e-mentary grant.	Total.	Actual expendi-ture.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
34. Department of Education, Health and Lands ...	5,29,000	20,000	5,49,000	5,07,148	41,852
45. Ports and Pilotage ...	24,27,000	2,00,000	26,27,000	21,21,217	5,05,783
48. Geological Survey ...	1,99,000	13,000	2,12,000	1,60,141	51,859
55. Medical Services ...	7,81,000	17,000	7,98,000	7,67,295	30,705
57. Agriculture	15,02,000	27,000	15,29,000	12,78,230	2,50,770
67. Currency	59,12,000	1,67,000	60,79,000	58,49,653	2,29,347
69. Civil Works	1,55,27,000	6,67,000	1,61,94,000	1,49,07,356	12,86,644
71. Stationery and Printing ...	34,27,000	33,000	34,60,000	31,03,713	3,56,287
75. North-West Frontier Province	1,13,41,000	40,000	1,13,81,000	1,11,93,410	1,87,590

The following statement shows the non-voted appropriations under which the expenditure proved ultimately to be well within the original appropriation, but in connection with which supplementary appropriations were obtained :—

No. and Name of Appropriation.	Original Appropria-tion.	Supple-mentary Appropriation.	Total.	Actual expendi-ture.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
26. Interest on Miscellaneous Obligations ...	4,88,49,000	30,518	4,88,79,518	4,65,38,223	23,41,295
35. Finance Department ...	2,68,000	38,350	3,06,350	2,57,672	48,678
45. Ports and Pilotage ...	11,95,000	6,260	12,01,260	11,83,039	18,221
70. Superannuation Allowances and Pensions ...	2,24,37,000	47,018	2,24,84,018	2,24,08,970	75,048
75. North-West Frontier Province	1,10,22,000	56,164	1,10,78,164	1,08,90,273	1,87,891
Western Ind'a States Agency	12,37,000	3,100	12,40,100	12,21,402	18,698

17. *Grants reduced by the Assembly.*—No reductions were made by the Assembly in the amounts of the demands submitted for vote.

18. *Restoration of grants not assented to by the Assembly.*—There was no such case during the year under review.

19. *Authorisation of expenditure by the Governor-General.*—No expenditure was authorised during the year by the Governor-General under Section 67-A (8) of the Government of India Act.

20. *Re-appropriation from one voted grant to another.*—There was no such case during the year under review.

21. *Re-appropriations from voted to non-voted.*—No re-appropriations were sanctioned from voted to non-voted.

It has been recognised by the Government of India that once a demand has been voted by the Legislature, there is no provision either in the Government of India Act or in the rules made thereunder which permits of the grant being reduced. Re-appropriations from one voted grant to another or from a voted grant to a non-voted head have the effect of reducing the grant once voted and according to this decision such re-appropriations are to be regarded as unconstitutional.

The Government is, however, entitled to issue executive orders to the authority controlling any specified grant to restrict the expenditure within a specified figure. On the other hand, it is also entitled to sanction supplementary funds for any non-voted service against earmarked savings under specified voted grants; but such additions to non-voted heads by formal reappropriation from voted grants are not permissible. The Committee on Public Accounts have desired that a careful watch should be maintained against the abuse of this power in such a way as to lead to deliberate underspending under voted heads.

22. *Cases in which expenditure was incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee.*—There was no such case during the year under report.

23. *Authorisation of expenditure in anticipation of approval of the Standing Finance Committee or of provision of funds.*—During the year 1926-27, the following items of expenditure, for which no provision was made in the original budget, were authorised by the Finance Department in anticipation of approval of the Standing Finance Committee (where necessary) and of provision of funds either by supplementary grants from the Legislative Assembly or by re-appropriation.

(1) *Grant 20—Stamps.*—Expenditure of Rs. 2,50,000 on account of construction of a Central Stamp Depôt at Nasik road.

(2) *Grant 26—Interest on Miscellaneous Obligations.*—Expenditure to the extent of Rs. 21,000 to meet advertisement charges of Post Office Cash certificates.

(3) *Grant 31—Home Department.*—Expenditure to the extent of Rs. 2,170 for the temporary continuance of the Staff Selection Board.

(4) *Grant 34—Department of Education, Health and Lands.*—Expenditure to the extent of Rs. 20,000 for the removal of the Imperial Record Office from Calcutta to Delhi.

(5) *Grant 42—Audit.*—Expenditure of Rs. 20,000 for opening a combined Audit and Accounts Office at Palampur.

(6) *Grant 46—Survey of India.*—(i) Expenditure of Rs. 80,000 for purchase of Bonnie Brae Estate, Shillong.

(ii) Expenditure to the extent of Rs. 8,100 to meet cost of granting relief under the Calcutta House Allowance Rules, 1926, to certain specialist officers of the Photo-Litho and Engraving Offices.

(iii) Expenditure to the extent of Rs. 4,645 for payment of an additional amount for a plot of land acquired for the offices of the Survey of India at Dehra Dun.

(7) *Grant 51—Archæology.*—(i) Expenditure to the extent of Rs. 2,50,000 on account of excavation charges.

(ii) Expenditure to the extent of Rs. 2,000 recurring, and Rs. 11,500 non-recurring, in connection with the transfer of certain lands and buildings inside the Fort, Lahore, to the Archæological Department.

(iii) Expenditure to the extent of Rs. 36,290 non-recurring, and Rs. 3,977 recurring, in connection with water supply in the old Fort, Lahore, made over to the Archæological Department on account of its archæological interest.

(8) *Grant 54—Education.*—Expenditure to the extent of Rs. 2,000 to make a grant-in-aid to the Inter-University Board.

(9) *Grant 55—Medical Services.*—Expenditure to the extent of Rs. 17,000 in connection with the tour of Sir Norman Walker and Colonel Needham to examine and report on the arrangements for medical education in Indian Universities.

(10) *Grant 57—Agriculture.*—(i) Expenditure to the extent of Rs. 10,000 to meet charges on account of miscellaneous contingencies of the three dairy farms at Bangalore, Wellington and Karnal.

(ii) Expenditure to the extent of Rs. 1,00,000 for construction of buildings for the sugarcane station, Coimbatore.

(iii) Expenditure to the extent of Rs. 4,000 in connection with the payment to the Indian Indigo Association of the unspent balance of the Indigo Cess.

(iv) Expenditure to the extent of Rs. 61,000 in connection with the continuance of the arrangement for the Fumigation of American Cotton during the monsoon of 1926.

(11) *Grant 60—Aviation.*—Expenditure to the extent of Rs. 32,500, to meet cost of acquisition of land for a shed and mooring mast at Bombay (Salsette).

(12) *Grant 61—Commercial Intelligence and Statistics.*—Expenditure to the extent of Rs. 4,300 for revival of the compilation of the Rail and River-borne Statistics relating to raw cotton, with a view to ensuring the accuracy of crop forecast.

(13) *Grant 69—Civil Works.*—(i) Expenditure to the extent of Rs. 2,42,818 to meet expenditure in connection with the extensions to the Viceregal Lodge, Simla.

(ii) Expenditure to the extent of Rs. 43,007 for additions and alterations to the Ava Lodge, Simla.

(iii) Expenditure to the extent of Rs. 14,06,600 connected with the transfer of charges on certain items of works in New Delhi from the head "57—New Capital" to the head "41—Civil Works".

(iv) Expenditure to the extent of Rs. 32,883 connected with the maintenance of a caretaking staff for the Secretariat and Legislative buildings in New Delhi.

(v) Additional expenditure of Rs. 3,731 for the installation of electric lights and fans in the District Jail, Delhi.

(14) *Grant 70—Superannuation Allowances and Pensions.*—(i) Expenditure to the extent of Rs. 1,55,792, the sanctioned grant pertaining to the United Provinces having proved insufficient.

(ii) Expenditure to the extent of Rs. 150 on account of the charges for gratuities adjusted in the accounts of the Audit Officer, Indian Stores Department.

(15) *Grant 72—Miscellaneous.*—(i) Expenditure to the extent of Rs. 51,800 to cover the expenses of the Indian deputation to South Africa.

(ii) Expenditure to the extent of Rs. 15,960 to meet the cost of Frontier Forces Committee to consider and report on the curtailing of expenditure by the withdrawal of regular troops from Waziristan.

(iii) Expenditure to the extent of Rs. 1,17,451 to meet the cost in connection with the appointment of a Board to enquire into the present state of depression in the Textile Industry.

(iv) Expenditure to the extent of Rs. 1,200 to meet the cost of Indian delegation to the International Sanitary Conference held in Paris.

(16) *Grant 74—Refunds.*—Expenditure to the extent of Rs. 8,79,275 to compensate the opium dealers in respect of the undelivered stocks of opium sold at auction in consequence of the stoppage of export of opium to Saigon.

(17) *Grant 75—North-West Frontier Province.*—Rs. 75,875 to provide for the increased outfit timber in the Hazara Forests.

(18) *Grant 78—Ajmer-Merwara.*—Expenditure to the extent of Rs. 1,03,826 for scarcity work and famine relief in Ajmer-Merwara.

(19) *Grant 79—Andamans and Nicobar Islands.*—(i) Expenditure to the extent of Rs. 28,630 for construction of a steam cutter for Nankauri Nicobar Islands.

(ii) Expenditure to the extent of Rs. 3,18,590 to meet the cost of Station Ships " Shahzada " and " Clive " in the Andamans.

(iii) Expenditure to the extent of Rs. 1,50,000 for the 'dredging operations' in the Andamans.

(20) *Grant 80—Rajputana.*—(i) Expenditure to the extent of Rs. 31,300 to meet the cost of Excise establishment for suppression of smuggling of opium from the States in Rajputana and Central India.

(ii) Expenditure to the extent of Rs. 2,991 to meet the claim of the Bombay, Baroda and Central India Railway for patrolling their railway line during Viceregal tour to Baroda.

(21) *Grant 85—Capital Outlay on Security Printing.*—The Government of India accorded sanction to the final estimate of Rs. 19,76,740 against the original estimate of Rs. 18,15,680 for the Security Printing Press building at Nasik subject to a report being made to the Standing Finance Committee as desired by them when agreeing to the original rough estimate for the work.

(22) *Grant 85-A.—Capital Outlay on Currency Note Printing Press.*—Expenditure of Rs. 8,30,300 on account of establishment of a Press at Nasik Road for the Printing of Currency Notes.

In respect of all the items mentioned above, the approval of the Standing Finance Committee was obtained, where necessary, during the year and communicated to audit. Funds were provided either by re-appropriation within the grant, by supplementary grants or by allotments from the Reserve at the disposal of the Finance Department.

24. In this connection, the Auditor General in his letter forwarding the Audit and Appropriation Accounts for 1924-25 raised the following questions :—

"Does the Public Accounts Committee wish a complete list to be given even when—

(i) approval of the Standing Finance Committee is not necessary or has subsequently been obtained; and

(ii) a supplementary grant is found to be necessary or has subsequently been obtained?"

These questions raised by the Auditor General were also reproduced in paragraph 20 of the report for 1925-26, but the Committee on Public Accounts has so far expressed no opinion on the desirability or otherwise of such a list being given.

25. *Loss or Gain by Exchange.*—A certain proportion of expenditure is defrayed from the Home Treasury of the Government of India. For account purposes such transactions in sterling were converted in India, in the year under report, at a flat rate of exchange, *viz.*, £1=Rs. 10.

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The difference between this flat rate and the average of the daily Calcutta capital transactions in England was adjusted in the Indian Books as loss transactions in England had occurred. For the year 1926-27, an average The procedure has since been changed. In consequence of the 1*s.* 6*d.* 2*s.* has been altered into 1*s.* 6*d.*, with the approval of the Secretary of the provisions initially made under the subheads " Exchange " in the head " Expenditure in England " in the same demands, and in the

26. *Revenue Reserve Fund.*—It was decided by Government to budget difficulties in connection with the remission of provincial contri- Bank. The Legislative Assembly voted a supplementary grant of head N in Grant 72—Miscellaneous. The actual revenue surplus of the ferred to a special deposit account designated " Revenue Reserve Fund" Fund " opened under Section M—Extraordinary items.

The amount thus credited to the Reserve is intended to be utilised, that the outturn of the year may show neither a deficit nor a surplus. held in reserve to provide for possible exigencies in inaugurating the new

27. *Remission of Provincial Contributions.*—Under the terms of provincial Governments to the Central Government are determined by payable for the year 1926-27, a non-recurring remission of the contribu- by the Governor General in Council.

28. *Consolidated Statement of grants and expenditure in India and* and in England is given below with a view to exhibit, in a single state- ture on a particular purpose and the actual expenditure on that purpose.

No. and Name of grants.	Grant.				Total grant.
	In India.		In England.		
	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs	71,78,000	13,34,855	6,000	...	85,18,855
17. Taxes on Income ...	63,64,000	2,87,800	...	...	66,51,800
18. Salt	98,91,000	42,90,700	9,000	...	1,41,90,700
19. Opium	1,52,95,000	76,400	1,000	...	1,53,72,400
20. Stamps	—5,52,000	82,000	7,21,000	2,000	2,53,000
21. Forests	8,34,000	4,00,648	35,000	...	12,69,648
22. Irrigation, etc. ...	14,70,000	13,27,900	4,000	60,000	28,61,900
25. Interest on Debt and Reduction or Avoidance of Debt	84,96,000	5,26,74,000	9,44,000	5,52,54,000	11,73,68,000
26. Interest on Miscellaneous Obligations ...	23,96,000	4,87,69,518	...	1,10,000	5,12,75,518
27. Staff, Household and Allowances of the Governor-General ...	10,00,000	9,97,057	...	...	19,97,057
28. Executive Council ...	62,000	4,82,610	...	...	5,44,610

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Telegraphic Transfer rates in London in respect of all revenue and or gain by exchange under the several major heads under which the rate of exchange of 1*s.* 6*d.* the rupee was adopted for budget purposes. rate having been placed on the Statute Book, the old account rate of State, with effect from the 1st April 1927. As a result of this change various Demands for Grants for 1927-28 have been transferred to the sub- Demands for Grants for 1928-29 no provision appears for Exchange.

utilise the realised surplus of 1926-27 towards tiding over temporary butions and the financing of the Gold Bullion Standard and the Reserve Rs. 2,82,04,000 for the appropriation of the surplus revenue under sub- year 1926-27, which amounted to Rs. 2,95,63,311, was accordingly trans- by debit to a new Major head " 52—I—Transfers to Revenue Reserve

to the extent necessary, to balance the revenue account of 1927-28, so Any credit balance in the Fund at the close of the year 1927-28 will be currency system.

Devolution Rule 18, the amounts of contribution payable by the various the Governor General in Council. Out of the total amount so fixed as tion of Rs. 28 lakhs payable by the Bombay Government was sanctioned

England.—A consolidated statement of grants and expenditure in India ment, for facility of comparison, provision for both classes of expendi-

Expenditure.				
In India.		In England.		
Voted.	Non-voted.	Voted.	Non-voted.	Total expenditure.
Rs.	Rs.	Rs.	Rs.	Rs.
66,47,248	13,26,133	3,040	...	79,76,421
57,86,006	2,81,150	...	...	60,67,156
81,45,709	42,68,100	7,889	...	1,24,21,698
99,06,566	76,776	2,278	...	99,85,620
2,58,127	...	...	...	2,58,127
6,66,216	3,59,543	15,574	...	10,41,333
12,62,515	13,12,723	1,205	55,970	26,32,413
83,75,752	5,38,18,428	9,51,711	5,52,95,275	11,84,41,166
24,70,283	4,63,97,218	...	1,41,005	4,90,08,506
3,76,125	10,52,706	...	...	14,28,831
1,04,501	4,83,224	...	...	5,87,725

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No. and name of grants.	Grant. In India. Voted.	Grant. In India. Non-voted.	Grant. In England. Voted.	Grant. In England. Non-voted.	Total Grant.
	Rs.	Rs.	Rs.	Rs.	Rs.
29. Legislative Bodies ...	5,69,000	1,53,200	...	...	7,22,200
30. Foreign and Political Department.	8,22,000	2,04,150	...	...	10,26,150
31. Home Department ...	6,02,000	7,29,244	5,000	...	13,36,244
32. Public Service Commission	1,07,000	1,41,500	...	...	2,48,500
33. Legislative Department ...	5,61,000	1,77,284	...	...	7,38,284
34. Department of Education, Health and Lands.	5,49,000	1,52,736	...	...	7,01,736
35. Finance Department ...	9,99,000	3,06,350	...	...	13,05,350
36. Separation of Accounts from Audit.	12,30,000	57,800	...	...	12,87,800
37. Commerce Department ...	2,87,000	87,150	...	...	3,74,150
38. Army Department ...	5,55,000	1,05,465	...	...	6,60,465
39. Department of Industries and Labour.	4,85,000	1,01,960	...	...	5,86,960
40. Central Board of Revenue	1,88,000	1,15,300	...	...	3,03,300
41. Payments to Provincial Governments on account of Administration of Agency subjects.	1,44,000	1,30,000	...	...	2,74,000
42. Audit	71,92,000	6,02,100	...	...	77,94,100
43. Administration of Justice	1,88,000	...	...	...	1,88,000
44. Police	2,10,000	...	...	...	2,10,000
45. Ports and Pilotage ...	23,73,000	12,01,260	2,54,000	...	38,28,260
46. Survey of India ...	27,72,000	8,10,450	2,68,000	...	38,50,450
47. Meteorology... ...	8,93,000	51,300	24,000	...	9,68,300
48. Geological Survey ...	2,05,000	4,09,478	7,000	...	6,21,478
49. Botanical Survey ...	6,85,000	28,800	1,000	...	7,14,800
50. Zoological Survey ...	1,46,000	26,780	...	...	1,72,780
51. Archæology	16,30,000	61,000	...	...	16,91,000
52. Mines	1,71,000	1,05,315	2,000	...	2,78,315
53. Other Scientific Departments.	3,19,000	...	...	...	3,19,000
54. Education	7,00,000	1,650	...	...	7,01,650
55. Medical Services ...	7,34,000	2,67,048	64,000	...	10,65,048
56. Public Health ...	10,97,000	1,41,454	...	...	12,38,454
57. Agriculture	15,25,000	2,19,545	4,000	...	17,48,545
58. Civil Veterinary Services	6,77,000	71,000	...	...	7,48,000
59. Industries	43,51,000	41,28,900	35,000	...	85,14,900
60. Aviation	14,89,000	4,000	...	...	14,93,000
61. Commercial Intelligence and Statistics.	2,47,000	41,537	...	...	2,88,537
62. Emigration-Internal ...	45,000	40,245	...	...	85,245
63. Emigration-External ...	85,000	35,522	...	...	1,20,522
64. Joint Stock Companies ...	1,35,000	4,566	...	...	1,39,565
65. Miscellaneous Departments.	2,46,000	76,700	1,000	...	3,23,700

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Expenditure.				
In India.		In England.		Total Expenditure.
Voted.	Non-voted.	Voted.	Non-voted.	
Rs.	Rs	Rs.	Rs.	Rs.
4,45,703	1,28,154	...	...	5,73,857
7,49,876	2,09,280	...	...	9,59,156
5,18,479	6,94,897	396	...	12,13,772
63,147	1,38,015	...	...	2,01,162
5,28,791	1,68,236	...	...	6,97,027
5,07,148	1,49,786	...	...	6,56,934
9,52,783	2,57,672	...	...	12,10,455
12,01,083	55,969	...	...	12,57,052
2,62,040	82,265	...	..	3,44,305
4,72,898	1,14,549	...	...	5,87,447
4,42,805	96,941	...	...	5,39,74 6
1,71,641	1,08,853	...	...	2,80,494
1,31,141	1,37,824	...	...	2,68,965
71,19,777	6,13,406	...	...	77,33,183
1,26,955	...	...	...	1,2 ,955
1,66,590	2,256	...	...	1,68,846
19,04,160	11,83,039	2,17,057	...	33,04,256
26,33,884	7,81,941	2,20,921	...	36,36,746
7,95,801	49,819	14,720	...	8,60,340
1,54,411	3,97,130	5,730	...	5,57,271
3,60,270	28,314	1,048	...	3,89,632
1,43,850	26,311	...	...	1,70,161
15,90,252	60,138	...	...	16,50,390
1,49,591	1,04,986	370	...	2,54,947
3,18,413	...	...	...	3,18,413
6,93,076	1,570	...	...	6,94,646
7,05,913	2,57,861	61,382	...	10,25,156
10,54,000	1,25,623	...	...	11,79,623
12,77,889	2,07,380	341	...	14,85,610
6,05,596	66,397	...	...	6,71,993
43,29,686	38,25,498	...	...	81,55,184
13,03,440	366	...	...	13,03,806
1,95,802	44,742	...	...	2,40,544
46,045	40,528	...	...	86,573
77,841	35,250	...	...	1,13,091
1,38,364	3,566	...	...	1,41,930
2,16,560	69,445	80	...	2,86,085

Printed across

No. and name of grants.	Grant. In India. Voted.	In India. Non-voted.	In England. Voted.	In England. Non-voted.	Total Grant.
	Rs.	Rs.	Rs.	Rs.	Rs.
66. Indian Stores Department	16,16,000	59,200	11,000	...	16,86,200
67. Currency	37,29,000	1,58,700	23,50,000	...	62,37,700
68. Mint	15,51,000	86,000	20,000	...	16,57,000
69. Civil Works... ...	1,61,63,000	40,59,943	31,000	65,000	2,03,18,943
70. Superannuation Allowances and Pensions ...	17,31,000	58,78,018	19,75,000	1,66,06,000	2,61,90,018
71. Stationery and Printing...	26,95,000	44,333	7,65,000	16,500	35,20,833
72. Miscellaneous ...	3,03,42,000	37,13,176	...	...	3,40,55,176
73. Adjustments with Provincial Governments	6,00,000	...	...	...	6,00,000
74. Refunds	73,04,000	2,10,53,317	...	5,00,000	2,91,57,317
75. North-West Frontier Province ...	1,13,81,000	1,10,78,164	...	...	2,24,59,164
76. Baluchistan ...	27,22,000	44,11,590	...	...	71,33,590
77. Delhi	35,73,000	2,47,128	1,000	...	38,21,128
78. Ajmer-Merwara ...	14,81,000	1,55,880	...	...	16,36,880
79. Andamans and Nicobar Islands	40,72,000	2,10,561	...	...	42,82,561
80. Rajputana ...	5,36,000	7,45,600	...	...	12,81,600
81. Central India ...	5,90,000	6,53,000	...	...	12,43,000
82. Hyderabad... ...	77,000	2,90,500	...	...	3,67,500
83. Expenditure in England—Secretary of State for India ...	4,37,000	3,95,000	13,10,000	11,68,000	33,10,000
84. Expenditure in England—High Commissioner for India ...	4,11,000	10,51,000	12,32,000	31,08,150	58,02,150
Ecclesiastical	...	23,89,030	...	6,85,000	30,74,030
Political	...	1,69,22,297	...	9,00,400	1,78,22,697
Territorial and Political Pensions.	...	30,16,116	...	1,11,000	31,27,116
Bangalore	...	12,26,786	...	...	12,26,786
Western India States Agency	...	12,40,100	...	...	12,40,100
Census	...	...	...	...	...
85. Capital Outlay on Security Printing ...	15,50,000	...	1,22,000	...	16,72,000
85A. Capital Outlay on Currency Note Printing Press ...	8,31,000	24,600	...	6,000	8,61,600
86. Irrigation	1,000	...	...	...	1,000
89. Capital Outlay on Vizagapatam Harbour ...	38,60,000	...	10,10,000	...	48,70,000
90. Commuted Value of Pensions ...	20,00,000	15,00,000	...	...	35,00,000
91. New Capital at Delhi ...	93,41,000	5,08,719	4,07,000	1,26,931	1,03,83,650
92. Interest free Advances	1,02,45,000	...	40,000	...	1,02,85,000
93. Loans and Advances bearing Interest ...	9,10,72,000	...	...	...	9,10,72,000
Total ...	29,78,58,000	20,26,33,045	1,16,59,000	7,87,18,931	59,08,69,026

the page.

Expenditure.				
In India.		In England.		
Voted.	Non-voted.	Voted.	Non-voted.	Total Expenditure.
Rs.	Rs.	Rs.	Rs.	Rs.
15,23,573	55,584	6,563	...	15,86,120
35,51,012	1,56,369	22,98,641	...	60,06,022
14,29,405	84,919	15,588	...	15,29,912
1,48,20,171	29,88,818	77,185	39,424	1,80,35,628
18,63,294	59,55,770	18,71,300	1,64,53,210	2,61,43,564
26,22,764	41,998	4,80,949	10,623	31,56,334
3,08,64,571	36,66,598	...	...	3,45,31,169
4,52,896	...	..	...	4,52,896
69,23,361	1,58,28,983	...	5,47,360	2,72,99,704
1,11,93,410	1,08,90,273	...	...	2,20,83,683
26,15,128	43,98,357	...	...	70,13,485
34,89,040	2,38,948	607	...	37,28,595
13,71,722	1,48,308	...	...	15,20,030
37,03,903	1,90,629	...	...	38,94,532
4,69,099	7,52,456	...	...	12,21,555
4,49,352	6,17,875	...	...	11,67,227
48,990	2,75,830	...	...	3,24,820
3,74,258	3,76,412	10,93,692	11,07,056	29,51,418
3,53,913	10,39,762	10,39,255	30,58,347	54,91,277
...	23,20,318	...	6,78,342	29,98,660
...	1,67,28,594	...	7,23,941	1,74,52,535
...	29,87,629	...	73,070	30,60,699
...	11,96,811	...	98	11,96,909
...	12,21,402	...	...	12,21,402
1,991	..	...	...	1,991
16,19,855	...	...	...	16,19,855
8,35,839	25,420	...	5,142	8,66,401
—70,632	...	...	...	—70,632
23,66,613	..	8,19,852	...	31,86,465
22,87,124	5,98,098	...	...	28,85,222
54,42,123	5,11,809	78,783	1,30,402	61,63,117
1,06,51,709	...	59,037	...	1,07,10,743
7,43,00,785	...	...	...	7,43,00,785
26,22,50,018	19,79,42,228	12,45,194	7,83,19,235	54,78,56,875

29. *Audit Certificate on subsidiary accounts.*—The certificate of audit given by an officer of the Commercial Audit Department at foot of the balance sheet on page 225 of the previous year's report ran as follows :—

"Certified as correct subject to the remarks contained in my report, etc."

With reference to this certificate the Committee on Public Accounts recommended that any point in the report of the Director of Commercial Audit to which special attention has been called by him, should be included in the report of the Accountant General, Central Revenues. The Director of Commercial Audit has agreed to include in the latter such points mentioned in his report as may affect the true position of the balance sheet.

30. *Financial Irregularity.*—The important cases of financial irregularity relating to each grant have been mentioned in Section II of this Report in the comments on the individual Appropriation Accounts concerned, and the comparatively less important cases have been included in the Notes under the Appropriation Accounts. A few cases not pertaining to any particular grant have been included in Section IV.

31. The specially remarkable types of financial irregularities noticed in this Report are mentioned below and references to typical illustrative cases have been quoted against each :—

(i) *Loss or risk of loss occasioned by carelessness or neglect of the financial interests of Government.*—See paragraphs 36, 43, 65, 83 and 109.

(ii) *Frauds and embezzlements.*—See paragraphs 51, 69, 70, 85, 133 and 134.

(iii) *Irregular payment in advance of supplies to avoid lapse of budget grant.*—See paragraphs 89 and 90.

(iv) *Loss in connection with rents of residential buildings.*—See paragraphs 95, 102 and 103.

32. While writing off the irrecoverable loss of Rs. 76,091 by fraud referred to in paragraph 70 of this Report the Government of India remarked that the prevalence of fraud and embezzlement in general had, in the past, been the cause for concern both to the Government of India and the Secretary of State, that the occurrence of a series of frauds due to the dishonesty of treasury officials was an even more disquieting phenomenon and that if frauds of this particular character, *i.e.*, frauds by public servants themselves continued to be perpetrated, the Government of India would be bound to consider whether it would not be justifiable and indeed necessary to require the provincial Government concerned to share the loss which the frauds entailed.

33. A test check of paid travelling allowance bills for journeys on transfer was conducted in the office of the Accountant General, Central Revenues, with a view to see whether, and if so to what extent,

controlling officers exercise check over the cost of carriage of personal effects charged by Government servants on occasions of transfer. This enquiry indicates that claims are very often made for the carriage of the maximum maundage admissible under the rules and that the claims are admitted on the mere strength of the certificates furnished by the claimants themselves, no further check being applied by the controlling officers. This seems to raise the question whether the rule regulating these claims should not be so modified as to make it incumbent on the claimants to produce payees' receipts in support of these charges so that both the controlling and the audit authorities may be satisfied that the charges have actually been incurred.

Small refunds of amounts overdrawn were voluntarily made by some Government servants who were unable to produce payees' receipts or other evidence of expenditure. One instance of over-payment (double drawal to a gazetted officer will be found in paragraph 58 which reveals that the bill containing the second claim was countersigned by the controlling authority as a matter of routine. The recommendation of the last Committee on Public Accounts regarding responsibility of a public official in respect of his signature on documents of financial importance and the orders of the Government of India thereon are mentioned in item 16 of paragraph 130 of this Report.

34. Only one important case of loss occasioned by inaccurate wording of contracts is mentioned in this Report, *vide* paragraph 82. The remarks of the Governor General in Council on the recommendation of the last Committee on Public Accounts regarding formulation of rules for the regulation of the control of contracts in India will be found in item 10 of paragraph 129.

SECTION II.—IMPORTANT COMMENTS ON INDIVIDUAL APPROPRIATION ACCOUNTS.

GRANT 16.—CUSTOMS.

Administration of Grant.

35. Out of the total voted saving of Rs. 5,33,712 under this Grant amounts aggregating Rs. 1,96,259 only were surrendered to Government. The amounts surrendered form only a small proportion of the total saving and a doubt arises whether the controlling authorities had adequate knowledge of the progress of expenditure. It would appear from a comparison of the following voted figures for savings for three consecutive years under several sub-heads that the system of lump cut could have been applied with advantage to provide for these large and persistent savings :—

Sub-head.	1924-25.	1925-26.	1926-27.
	Rs.	Rs.	Rs.
A. 2 Pay of Establishments .	3,31,879	3,19,181	2,53,758
A. 3 Overtime and Holiday allowances . . .	2,10,372	1,80,653	1,18,113
A. 4 Other Allowances, Honoraria, etc.	47,110	92,799	1,15,791

Risk of loss due to carelessness on the part of a cashier and incorrect use of the power to write-off losses in the Customs Department.

36. On the 23rd April 1926 a cashier in the Customs Department received a sum of Rs. 600 in ten rupee currency notes on account of customs duty after the day's collections had been sent to the Bank. Shortly after, the cashier left his table asking the shroff sitting near by to keep a watch on the bundle of money lying on his table. Returning after a few minutes he found the bundle missing. The loss did not come to the notice of the superior officers immediately as the collection was not included in the day's account. The loss was reported to the Treasury Officer on the following morning and also made good by the cashier. The police on being informed conducted a full enquiry but were unable to discover any trace of the money.

The Collector of Customs, after a lapse of over eight months, issued an order imposing a fine of Rs. 50 on the cashier for his carelessness and sanctioned a refund of Rs. 550 to the cashier directing under the powers vested in him a write-off of the amount. The Collector's order when communicated to audit for authorising the cashier to draw the refund of Rs. 550 was challenged pointing out that the power vested in the Collector to write-off was intended to cover cases of losses found to

GRANT 16—*contd.*

be irrecoverable and that it did not justify the re-opening of a case when once the loss was made good. Against this view of the Audit Office the Collector appealed to the Central Board of Revenue who agreed with the audit office and refused to order the redrawal of the money.

It is understood that the method of accounting for late receipts which was defective has now been changed and the Examiner of Customs Accounts who recently scrutinised the revised procedure considered it to be adequate.*

GRANT 18.—SALT.

Subsidiary Accounts.

37. The question of the forms in which the accounts relating to the Northern India Salt Revenue Department as prepared by the Commercial Audit Department should appear in the Appropriation Accounts has been referred to the Government of India. It has, therefore, not been possible to include the accounts prepared by the Commercial Audit Department in this report. The unaudited accounts as prepared by the Departmental authorities have been appended. It has been arranged that copies of audited accounts will be placed by the Director of Commercial Audit before the Committee on Public Accounts, when it brings this account under consideration.

38. In paragraph 34 of the previous year's Report a reference was made to the fact that an inadequate charge was being debited to 'Manufacture' in respect of Royalties and Compensations paid by the Government of India on account of the Salt Sources in Rajputana. The question was examined by the Government of India who have since decided that the amount to be taken into consideration on account of Treaty payments and Royalties for the purpose of the Profit and Loss Account should be Rs. 3 lakhs *plus* the actual Royalty paid. Applying these orders to the transactions for 1925-26 the Profit and Loss Accounts for that year would show the following results :—

	Net Loss.
	Rs.
Sambhar Lake Division	4,49,795
Pachbadra Division	71,083
Salt Range Division	4,08,541
Total	9,29,419†

* Accountant General, Bombay.

† Audit Officer, Indian Stores Department.

GRANT 18—*contd.*

39. The provisional Profit and Loss Accounts for 1926-27 which have not yet been audited by the Director of Commercial Audit show the following results :—

	Rs.
Sambhar Lake Division (net profit)	2,73,887
Pachbadra Division (net loss)	94,152
Salt Range Division (net loss)	3,38,945
Total for the Department (net loss) .	1,59,210

It may be mentioned, however, that the net profit shown against the Sambhar Lake Division is only apparent and does not indicate the correct position. It appears that the cost of production during the year considerably exceeded the selling price with the result that every maund of salt sold meant a loss to Government. During the year under report the Department sold 71,53,734 maunds, while it manufactured 44,72,527 maunds only, the balance representing the difference between the quantities sold and manufactured during the year (that is 26,81,207 maunds) was obtained from the previous year's closing stock of salt. In other words, the Profit and Loss Account for the year does not include on the Dr. side the total cost of production of 26,81,207 maunds of salt sold in excess of the quantity manufactured, this quantity being valued at the previous year's prime cost of 10·31 pies per maund only. As this quantity of 26,81,207 maunds was sold at Re. 0-4-0 per maund, the Profit and Loss Account for the year includes a sum of Rs. 5,26,327 on the Cr. side while the corresponding expenditure incurred by the Department in manufacturing this quantity of salt was included in the accounts of previous years. If allowance is made for this fact, the apparent net profit of Rs. 2,73,887 would be converted into a net loss of Rs. 2,52,440.*

40. As stated in paragraph 35 of the previous year's Report, the cost of production of salt at the principal sources, *viz.*, the Sambhar Lake, Pachbadra and the Salt Range is much higher than the selling price, so that for every maund of salt manufactured and sold by the Department at these places there is invariably a loss to Government. With a view to minimise this loss the Government of India have since raised the price of Sambhar and Pachbadra salt from Re. 0-4-0 and 0-3-0 to Re. 0-4-3 and 0-3-3 per maund respectively with effect from 7th June 1927. They have also increased the price of salt at the Salt Range Division from Re. 0-3-0 to 0-3-6 per maund with effect from 20th February 1927. There still remains, however, a considerable loss which can only be avoided if the selling price is further increased or the cost of production reduced. It appears that so far as the Sambhar Source is concerned, this unfavourable position has been brought about by the

* Audit Officer, Indian Stores Department.

GRANT 18—*contd.*

large capital expenditure which was incurred a few years ago on the Improvement Scheme, while at Khewra the cost of production appears to have gone up chiefly as a result of the recent installation of the Electrification Scheme at a cost of Rs. 6½ lakhs. The question regarding the increased cost of production and the loss resulting therefrom has been brought to the notice of the Government of India and is engaging their attention.*

41. During the year under report the Government of India decided that no balance sheet need be prepared in connection with the commercial accounts, as they did not consider that it was essential for the regulation of the selling price or for any other useful purposes. No balance sheet for the year 1926-27 has, therefore, been prepared.*

Administration of Grant.

42. The expenditure under " A. 2 (1)—Pay of Officers " was less than the grant by Rs. 8,401. But the grant was so modified by orders of reappropriation sanctioned during the year as to result in the expenditure exceeding the modified grant by Rs. 25,110. Similarly, in the case of "A. 2 (2)—Pay of Establishments ", though the expenditure was less than the original grant by Rs. 14,851, it ultimately turned out to exceed the grant as modified by subsequent orders of reappropriation. The same effect of reappropriations converting a saving in the original grant into an excess over the modified grant is also noticeable under " B. 5—Works ". It seems to require consideration whether these facts indicate inadequate knowledge of the progress of expenditure or lack of control over expenditure.

Loss or risk of loss occasioned by carelessness or neglect of the financial interests of Government.

43. The Government of India had sanctioned the purchase by a certain disbursing officer of 100 forty-maund tubs together with 200 sets of wheels at an estimated cost of Rs. 36,000. A sum of Rs. 32,000 was, however, drawn by the disbursing officer in March 1924 on account of the cost of these tubs and wheels (exclusive of railway freight), although only 29 tubs and railway receipts for 16 more had actually been received up to the end of March 1924. The order was not fully executed by the supplying firm till May 1924 and payment was actually made to them by the disbursing officer in June 1924. The money was drawn from the treasury in March 1924 long before it became due for payment evidently with a view to avoid a lapse of the grant. In addition to the sum of Rs 32,000 referred to above, another sum of Rs. 8,146 was incurred on railway freight thus bringing the

* Audit Officer, Indian Stores Department.

GRANT 18—*contd.*

total cost of tubs and wheels to Rs. 40,146 as compared with Rs. 36,000 fixed by the Government of India in consultation with the Indian Stores Department. The additional amount was sanctioned by the Government of India in November 1924. After the tubs and wheels were received by the disbursing officer it was found that the wheels were not suitable and in May 1924 the latter enquired of the firm if they were prepared to take back the wheels and replace them by wheels of the correct type as shown in the drawing sent to the latter. The firm expressed their inability to take back the wheels stating that they would not be able to dispose of them and that the cost of the wheels of the correct design would be Rs. 8,400 at Rs. 42 per pair, whereas that for those supplied was Rs. 6,000 only at Rs. 30 per pair. The firm further suggested that the defect in the wheels supplied by them was evidently due to there being a clearance of $\frac{5}{8}$" only, whereas it should be $\frac{7}{8}$" and enquired whether it would not be possible to adjust the wheels to give the required degree of clearance. The disbursing officer in a communication dated the 13th May 1924 to the address of the head of the Department, however, asked for sanction to the purchase through the Indian Stores Department of 200 pairs of wheels for 100 tubs at an estimated expenditure of Rs. 6,000 and stated that work was being delayed owing to derailments arising from fault in the wheels and that he had not had any renewals practically since the trucks had been put on the line. The purchase of 220 pairs of wheels (20 pairs were afterwards added) was accordingly sanctioned by the Government of India in March 1925 at a cost of Rs. 10,307. In a letter dated the 22nd August 1925 to the address of the Indian Stores Department the disbursing officer enquired whether the Stores Department would be able to find a purchaser for the wheels which, it was stated, had been rejected as being too light for the Mine trams at a low rate of Rs. 10 to Rs. 15 per pair. The Indain Stores Department replied that it was unable to dispose of the wheels. The disbursing officer again requested the Indian Stores Department to note the fact that the wheels in question were for sale in case there was any demand for them. The disbursing officer also stated that the wheels in question were not of a first class type but might be suitable for tubs of about 1 ton gross weight not travelling at speed over 4 to 5 miles per hour, whereas at the Mine the tubs were of nearly 2 tons gross weight running at speed up to 12 miles an hour. It appeared that a considerable loss had occurred, this loss arising from the fact that new wheels had to be purchased owing to those previously obtained having been found to be defective and useless. The firm stated that they were not responsible for the defect in the wheels, these having been supplied according to the specification supplied to them and refused to replace the wheels at their own cost. The rejected wheels were offered for sale to the Indian Stores Department at about one-third of the cost price, but even so the latter could not dispose of them. The case was reported to the Government of India who have issued orders

GRANT 18—*concld.*

directing the head of the Department to inform the officer concerned that Government view with serious displeasure his conduct in (1) misrepresenting the circumstances that had led to the necessity for the purchase of 220 pairs of wheels and (2) drawing Rs. 32,000 to pay for them long before the payment could be made simply in order to avoid a lapse.*

Unauthorised and irregular expenditure of public money.

44. It was brought to light that a sum of Rs. 1,500 was spent by a certain disbursing officer on the construction of a compound wall for the Government bungalow occupied by him although there was no sanctioned estimate or allotment of funds for the purpose. In order to avoid any objection in audit the expenditure was temporarily met from his permanent advance during 1924-25. An estimate was subsequently sanctioned during 1925-26 by the head of the Department and funds were allotted by re-appropriation, on receipt of which the money was drawn and the deficiency in the permanent advance recouped. The matter was reported to the Government of India who upheld the action of the head of the Department who had censured the officer concerned for the irregularity.*

Delay in final measurements of salt excavated in the Salt Mines.

45. It was noticed that considerable delay took place in the final measurement of excavation of salt at the Government Salt Mines. The miners are paid on *interim* measurements at approximate rates and the result of the delay has been that in several instances money which had been overpaid to the miners in the first instance had to be recovered after a long time. A few instances of such delay are given below :—

Month in which the excess payments took place.	Month in which recovery was made.	Amount.
		Rs.
March and July 1925	December 1925 . . .	194
May 1925	February 1927 . . .	145
March 1923	November 1925 . . .	237
November 1922	December 1926 . . .	798

The case was reported to the head of the Department who issued orders asking the divisional officer to inform the officer concerned that he must exercise greater care in the measurement of unfinished workings and avoid overpayments. The matter was also brought to the notice of the Government of India who considered the explanation given by the officer to be satisfactory and did not propose to take any further action in the matter.*

* Audit Officer, Indian Stores Department.

GRANT 19.—OPIUM.

Subsidiary accounts.

46. In paragraph 111 (32) of the Audit and Appropriation Accounts for 1925-26 it was stated that suitable Capital and Revenue Accounts and Balance sheets for exhibiting the operations of the Ghazipur Opium Factory, the accounts of which were being maintained on a commercial basis with effect from 1st November 1925, would be appended to the Appropriation Accounts for 1926-27. A Profit and Loss Account and a Balance sheet have been appended to the Appropriation Account for this Grant.

Important changes in the Opium Department.

47. (i) The Opium Department was administered by the Government of the United Provinces as agents of the Governor General in Council up to 31st March 1926. The administration of the department has been transferred since 1st April 1926, to the Government of India under the direct control of the Central Board of Revenue. The Contribution that used to be paid to the Provincial Government for the services rendered by the General Secretariat ceased to be paid from the date of transfer of control.

(ii) The Departmental Opium treasuries were abolished during 1926-27 and the system of cheque payments was extended to the Opium Department from 1st January 1927 at the request of the head of the Department.

(iii) All the payments and receipts of the Opium Department have been brought together to the books of the Central Pay and Accounts Office from 1st April 1927 and have resulted in the complete centralisation of the opium accounts. This was necessitated by the institution of commercial accounts and the costing system in the opium factory at Ghazipur.*

Further reductions of Establishment.

48. Mention was made in paragraph 37 of the Report on the Appropriation Accounts of 1925-26 of the reduction of staff in the Opium Department and the consequent saving of Rs. 7,884 per mensem owing to the policy of Government. The activities of the department were still further curtailed during the year under report resulting in a further abolition of six divisions and 2 sub-divisions in consequence of which 336 posts in the Subordinate Service were brought under reduction and 7 gazetted officers of the Provincial Civil Service were sent back to the United Provinces Government reducing the cost of establishment by Rs. 10,734 per mensem.

* Director of Audit, United Provinces.

GRANT 19—*concld.*

The reductions necessitated the premature retirement of a large number of officials and the reversion of some of them to their permanent posts. Some special concessions were sanctioned with the permission of the Secretary of State to the staff whose posts were abolished.

Another important result of the reductions mentioned above was the transfer and sale of buildings that were not needed for the department. Ten buildings were given up by the department in 1926-27 two of which were re-transferred to the Provincial Government and the others valued at about Rs. 77,000 (round) sold to the Provincial Government and Local bodies.*

Payment of fixed monthly allowance for the purchase of stationery in the Opium Department.

49. It has been the practice in the Opium Department ever since 1864 to draw the fixed country stationery allowance on establishment bills. In April 1920 this allowance was fixed at Rs. 250 per mensem. It was originally sanctioned by the Government of India at a time when the supplies from the stationery office were limited and expenditure on stationery purchased in the country was probably six times what it is at present. As the existing rules do not contain any provision for the grant of such a fixed allowance, and the circumstances under which the orders regarding the sanction of the allowance were passed by the Government of India, have also changed, it was suggested in audit that the allowance should be regularised by a new order from the Government of India. On this the Opium Agent has withdrawn experimentally for a year, with effect from 1st April 1927, the fixed country stationery allowance granted to the Department, and has instructed departmental officers to include in their ordinary annual indents in future, all articles which are obtainable from the Stationery Office, Calcutta.

The absolute withdrawal of the allowance will be considered afte. the close of the year 1927-28.*

GRANT 21.—FOREST.

Administration of Grant.

50. The expenditure under "B. 1—Pay of officers—Non-voted" was well within the original appropriation, and in October 1926 a sum of Rs. 13,000 was re-appropriated from this subhead. In January 1927, a supplementary appropriation of Rs. 41,200 was, however, sanctioned which proved unnecessary and in February 1927 Rs. 35,500 were surrendered to Government. The actual saving under this subhead amounted

* Director of Audit, United Provinces.

GRANT 21—*contd.*

to Rs. 56,412. It seems to require investigation whether the large saving could not have been reasonably foreseen so as to obviate the necessity of obtaining the additional appropriation or to permit of a larger amount being offered for surrender.

The saving under "B. 1—Pay of officers—Voted" amounted to Rs. 63,742. In January 1927 a sum of Rs. 41,200 was surrendered to Government. Although there was still a saving under the head, the grant was further increased by a reappropriation of Rs 2,250 sanctioned in March 1927, thus augmenting the saving. It seems to require investigation whether these facts indicate that the administration of the grant was defective.

Frauds and embezzlements.

51. The Head Clerk of a certain Forest Division embezzled sums aggregating Rs. 1,387 which were entrusted to him for payment to firms for supplies made. In the accounts rendered to audit, these amounts were shown as having been paid on the 29th May 1925 with the remark " vouchers will follow ".

On a change of incumbency of the head of the office on 1st December 1925, reminders were received by the new incumbent from firms whose accounts had not been settled. This led to enquiries which resulted in the discovery of the frauds. The full amount was refunded to Government by the father of the Head Clerk who was subsequently removed from service.

Further enquiries also brought to light that four sums aggregating Rs. 194 which were reported to have been paid by treasury remittance transfer receipt during May 1925 were not actually remitted till the 26th June 1925 when they were sent out by postal money order.

These embezzlements were, to a large extent, the result of non-observance of rules in the Forest Account Code. One of the officers (since retired) during whose tenure of office the embezzlement seemed to have taken place was in charge from the 21st November 1922 to the 31st March 1925 and another from the 1st April 1925 to the 30th November 1925. The head of the Department considered no action to be necessary against the former officer in view of his distinguished service.

The case was reported to the Government of India who recognised that it was not possible to fix exactly the period during which certain defalcations took place but observed that the officer in charge of the division during the latter period should have exercised greater care than to have signed letters purporting to forward transfer receipts without making sure afterwards that these documents had actually been despatched. They trusted that the officers would be more careful in

OFFICE OF THE DIRECTOR GENERAL OF ARCHAEOLOGY
Library Regr No
INDIA.

GRANT 21—*contd.*

this respect in future and that the provisions of the rule regarding the check of Cash book by disbursing officers would be strictly observed. They observed further that in future they would hold all heads of the different sections of the Forest Research Institute and College personally responsible for a proper exercise of the checks prescribed in the rules.

Detailed instructions were also issued by the Audit Office enjoining the necessity for a strict observance of the rules.

Revision of the 7th edition of the Forest Department Code.

52. The 7th edition of the Forest Department Code which is at present in use was published in 1913. Inconvenience is often experienced by the audit staff (and presumably also by the executive staff) for want of a revised edition containing all the up-to-date rules, and also for want of a sufficient number of copies of the existing edition which is now out of stock. It is understood that the Government do not propose to issue a revised edition or a reprint of the existing edition of the Code during the next two years, as the question of administration of the Forest Department is under the consideration of the Government of India. The Government of India, in the Department of Education, Health and Lands have, however, supplied the office of the Accountant General, Central Revenues, with two copies of the 7th edition of the Code with corrections actually issued up to date. Many of the rules contained in this edition are, however, out of date or obsolete and it is a question for consideration if the executive and disbursing officers should continue to be guided by such rules.

Procedure regarding advances made to ministerial subordinates of the Forest Department to meet current expenses entrusted to their charge.

53. It has been the practice with some of the Forest Officers to advance considerable amounts of money for current expenses to subordinates of the rank of head clerks, accountants, assistant clerks, librarians, curators, stenographers, computors, etc., for making disbursements entrusted to their charge, on the authority of the rule contained in Article 28 of the Forest Account Code, generally on their depositing certain securities (cash or personal) with Government, but in all cases the advances made to such officials are not covered by the amounts of securities lodged by them.

As it was not quite clear whether it was in accordance with the intention of the Government of India that advances should be made to such ministerial subordinates, and as there were no detailed rules in the existing edition of the Forest Department Code relating to the grant of such advances, corresponding to the rule contained in the P. W. D. Code or the old Forest Department Code (6th edition), the matter was referred to

GRANT 21—*concld.*

the Government of India for considering the desirability or laying down detailed rules on the subject, together with the conditions and restrictions under which the advances may be made. The matter is at present under the consideration of Government, who are convinced of the advisability of framing a set of rules to govern the matter.

GRANT 30.—FOREIGN AND POLITICAL DEPARTMENT.

Administration of Grant.

54. The expenditure under "E.—Other Contingencies" was less than the grant by Rs. 8,647. Instead of surrendering the saving within this limit, a sum of Rs. 15,000 was surrendered to Government in March 1927, with the result that the saving was converted into a net excess of Rs. 6,353.

The expenditure under "D.—Postage, etc." exceeded the grant by Rs. 1,880. But still a sum of Rs. 5,000 was surrendered under this head in March 1927 thus augmenting the excess to Rs. 6,880.

The total saving under this grant amounted to Rs. 72,124. But the amounts surrendered to Government reached a total of Rs. 79,150. The result was that expenditure to the extent of Rs. 7,026 under this grant remained uncovered by appropriation.

The Committee on Public Accounts may like to investigate whether this indicates adequate control over expenditure.

GRANT 35.—FINANCE DEPARTMENT.

Non-observance of certain provisions of the Government of India Act.

55. Under the provisions laid down in the third Schedule of the Government of India Act certain posts in the Government of India are reserved for members of the Indian Civil Service. These provisions were not observed in regard to the appointment of a non-Indian Civil Service Officer to one of the scheduled posts in an *ex-officio* capacity. At the instance of audit formal orders of the Secretary of State in Council were obtained under Section 100 of the Government of India Act by the Department concerned and the position regularised.

GRANT 36.—SEPARATION OF ACCOUNTS FROM AUDIT.

Introduction of the scheme in the United Provinces.

56. The introduction, as an experimental measure, of complete separation of Audit from Accounts and the system of payments by cheques by Pay and Accounts Officers, to all the Departments in the United Provinces, was sanctioned by the Secretary of State with effect

GRANT 36—*contd.*

from 1st April 1926. A number of Provincial Pay and Accounts Offices were constituted with a Chief Accounting Office to control them. The administration of these offices and the maintenance of the accounts have been vested in the Government of the United Provinces as agents of the Governor General in Council. Besides these offices a separate Pay and Accounts Office constituted to deal with the payments relating to the Central Departments is under the direct control of the Government of India, Finance Department. The Audit Department conducts a concurrent test audit on behalf of the Auditor General in India.

The extra expenditure involved as a result of the introduction of the scheme of separation was estimated at about Rs. 2,21,000, the greater portion of which is met from Central Revenues during the period of experiment, the liability of the Provincial Government being limited only to any extra expenditure over Rs. 2 lakhs. A sum of Rs. 21,000 has been charged to the Provincial Government in the Accounts for 1926-27 on this account. It has since been decided that the liability of the Government of the United Provinces for the extra cost of the scheme should, for the years 1927-28 and 1928-29, be fixed at a definite sum of Rs. 20,000 per annum. With regard to the allocation of the cost in the event of the scheme being continued on an experimental basis after 1928-29 the Government of India have addressed the Secretary of State.*

GRANT 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

Administration of Grant.

57. Out of the anticipated saving under "C—Allowances, honoraria, etc.—Voted" a sum of Rs. 6,860 was surrendered in August 1926. The eventual saving after taking into account this surrender amounted to Rs. 1,480. But in February 1927 a sum of Rs. 2,200 was reappropriated to this head, thereby augmenting the saving to Rs. 3,680. Similarly under "D—Contingencies" there was a saving of Rs. 4,332, but still a sum of Rs. 1,100 was reappropriated to this head in February 1927. It seems to require investigation whether these facts indicate defective administration of grant.

GRANT 40.—CENTRAL BOARD OF REVENUE.

Irregular drawal of travelling allowance.

58. In paragraph 33 of this report is mentioned a general test check of paid travelling allowance bills for journeys on transfer. This check revealed a case of overpayment, due to a partial double drawal,

* Director of Audit, United Provinces.

GRANT 40—*contd.*

which could not be detected in audit, of Rs. 247 to a gazetted officer in connection with his transfer from an outstation to Simla. When evidence of expenditure incurred was called for in support of Rs. 350 originally charged for the conveyance of personal effects on a bill cashed in August 1926, the officer stated the full facts of the case, and sent railway receipts (showing that the freight actually paid was Rs. 103 only) as well as a cheque for the balance, *viz.*, Rs. 247. The officer admitted that his action was irregular and stated that he ought to have refunded the amount in a later bill in January 1927 whereon he had drawn Rs. 544, as the cost of transport of his car, on its being sanctioned by Government. He explained, however, that he did not make a refund as he was contemplating the removal of the rest of his luggage from his last station (at a cost of about Rs. 400) if he was to be appointed to a permanent post in Northern India.

The controlling authority to whom the matter was reported did not appear to have taken any serious notice of the matter. While agreeing that the officer's action was irregular the controlling authority held that it did not unfortunately occur to the officer that he ought not to claim part of the same expenditure twice over and hold the surplus in deposit, as it were, till he had decided definitely whether to bring the rest of his effects from his last station, but there was no doubt as to the officer's good faith in the matter.

The overdrawal escaped detection in audit as the bill of August 1926 did not state facts completely and correctly. But for the scrutiny made in higher audit and the consequent enquiry it is doubtful whether the facts of the case would ever have come to light and consequently the chances of recovery of the amount overdrawn were rather remote. This also shows that the bill was countersigned by the controlling authority as a matter of course.

GRANT 45.—PORTS AND PILOTAGE.

Light House Administration.

59. In paragraph 43 of the previous year's report it was stated that Government intended to undertake legislation to vest in the Governor General in Council the statutory powers necessary for the discharge of his responsibilities in the administration of light houses round the coasts of India and Burma. It was also proposed to revise the scales of light dues, so that receipts therefrom might be sufficient to cover all light house expenditure. The Indian Light House Act has since been passed (in September 1927), but it has not yet been brought into force. Steps are being taken by Government to set up an administrative machinery to enable the Governor General in Council to exercise the powers vested in him by the Act which is proposed to be brought into force some time during the year 1928-29, probably about October 1928. As the question

GRANT 45—*contd.*

of the form in which the light house accounts should be kept on a commercial basis is still under the consideration of Government in consultation with the Auditor General, no *pro-forma* account showing profit and loss is appended to the appropriation account.

GRANT 46.—SURVEY OF INDIA.

Subsidiary Accounts.

60. In paragraph 44 of the previous year's report it was stated that the whole question regarding the maintenance of Store Accounts for Maps by the Map Record and Issue Office and the exhibition of such accounts in the Appropriation Accounts had been pending till there was an adequate storage accommodation, and the question of additional staff and the cost of ledgers, card indexes, etc., was settled. The matter is still under the consideration of the Government of India in the Department of Education, Health and Lands, in consultation with the Surveyor General.

Proper accounts in regard to maps referred to above are likely to be appended to the Appropriation Accounts for 1927-28.

61. The question of the form in which the accounts prepared by the Commercial Audit Department relating to the Mathematical Instrument Office, Calcutta, should appear in the Appropriation Accounts has been referred to the Government of India. It has, therefore, not been possible to append any accounts prepared by the Commercial Audit Department to the Appropriation Account of this grant.

GRANT 48.—GEOLOGICAL SURVEY.

Saving effected at the instance of Audit.

62. Certain officers of the Geological Survey Department drew Calcutta Compensatory Allowance during the periods of leave spent out of India, on the basis of a certificate that they continued to incur a considerable part of the expenditure to meet which the allowance was granted. They were requested to furnish details of the expenditure incurred by them in India. Some of the officers explained that the expenditure was on account of the upkeep of motor cars, of servants' wages and railway fare paid to servants, subscriptions to clubs, etc. These facts were brought to the notice of the Government of India, and the Department of Industries and Labour ordered that officers in such cases would only be entitled to a compensatory allowance limited to 20 per cent. of wages actually paid to servants. The officers concerned have been requested to refund the amounts over-drawn by them. The total recoveries on this account will approximate to Rs. 4,000 and the savings in future will also be considerable.*

* Audit Officer, Pay and Accounts Offices, Calcutta.

GRANT 55.—MEDICAL SERVICES.

Accounts of the X-Ray Institute of India, Dehra Dun.

63. (*a*) The Institute runs 2 classes every year lasting for 4 months in all for the training of Military Medical pupils in X-Ray work. The cost of this service to the Military Department is estimated at not less than Rs. 10,000 a year. A large number of Military patients are also treated in the Institute. Besides these, the travelling Electrician of the Institute visits the Military Medical Institutions all over India every year.

No recovery is being made from the Military department on account of the above services. The Director General, Indian Medical Service, who was addressed on the subject has reported that the entire question of the future administration of the Institute is at present under the consideration of the Government of India.

It was noticed in the previous audits in 1924 to 1926 that Issues of Stores to the Military department in 1922-23 and 1923-24 out of purchases from England charged to Civil estimates had not been debited to that department. Similarly, the requirements of some provincial Governments, such as those of Burma, the United Provinces, and Assam, were included in the indents of the Institute and charged to the Central Government in 1922-23 to 1924-25. The question of re-adjusting the cost of the above supplies to the debit of the Military Department or the Provincial Government concerned, as the case may be, is now under correspondence with the Director General of Indian Medical Services.

(*b*) In paragraph 49 of the Report on the Appropriation Accounts for 1925-26 it was mentioned that a revised system of accounts was being introduced in the X-Ray Institute with effect from the accounts of September 1926 and that the *pro-forma* accounts and the subsidiary statements in respect of the Institute appended to the Appropriation Accounts of this grant showed the value only approximately as no value accounts of the stores were maintained previously. In the course of a local audit inspection of the Institute in November 1927 certain defects in the maintenance of the accounts under the new system came to light, which the Inspecting Officer brought to the notice of the Superintendent of the Institute. It was noticed that there was much room for improvement in the accounts maintained under the new system and it was hoped that with proper care the system would meet all the requirements.

The *pro forma* accounts and the subsidiary statements in respect of the Institute appended to the Appropriation Account of this grant are those prepared by the Superintendent of the Institute from the value accounts now maintained.

GRANT 55—*contd.*

Fees realised from paying patients at the X-Ray Institute, Dehra Dun.

64. The Superintendent and the Assistant Surgeon of the Institute enjoy the privilege of private practice. In connection with the treatment at the Institute, Government sanctioned, in 1922, the proposal that one-half of the fees realised from paying patients should be credited to it and the other half appropriated by the staff. There was no credit at all on account of the Government share in the last quarter of 1925-26 whereas the credit in the third quarter was poor as compared with those in the preceding two quarters as shown below :—

1st quarter, Rs. 2,449.

2nd quarter, Rs. 3,881.

3rd quarter, Rs. 398.

These facts were brought to the notice of the head of the department in July 1926 with the request that the reasons for the decline in collections may be investigated—more particularly whether the privilege of private practice had any thing to do with it and whether any steps were taken to ensure that Government apparatus, etc., were not used in connection with private practice. The head of the department replied that he was aware that no Government material was used in connection with private practice and that the decline in the receipts was due partly to a previous Superintendent having set up private practice and attracted patients that but for him would have resorted to the Institute. In the face of this re-assuring reply nothing further could be done at the time. There were no receipts from the treatment of patients throughout the year 1926-27, but in 1927-28 there were signs of improvement as shown by the following credits in the first three quarters of the year :—

1st quarter, Rs. 664.

2nd quarter, Rs. 923.

3rd quarter, Rs. 1,067.

The above remarkable variations were brought to the notice of Government in February 1928. They replied that the matter had already attracted their attention. Their final orders are awaited.

Loss occasioned by neglect of the financial interests of Government.

65. Two sets of a certain apparatus estimated to cost £60 were included in an indent of December 1918 sent to the India Office. They were reported to cost £1,891, and on receipt of information of this high price with details of what it was proposed to supply, one set only was obtained at a cost of £973 in February 1921. In June 1927, as this apparatus was reported to be no longer in use, it was condemned as unserviceable and its value Rs. 14,715 written-off by order of Government.

GRANT 55—*concld.*

Another plant was obtained on the same indent as that referred to above in February 1921. On receipt, this was inadvertently certified by the Indenting Officer to be satisfactory, but was ultimately found to be unworkable. In agreeing to a proposal to write off its value, *viz.*, Rs. 6,932 in June 1927, Government remarked that in certifying the plant to be satisfactory before it was fully assembled and tested, the certifying officer was guilty of carelessness, and that if such carelessness recurred, they would be compelled to hold the certifying officer personally responsible for losses. In writing-off their values, Government ordered that the above unserviceable plants should be sold to the best advantage.

An audit enquiry in April 1928 elicited that the plants have not yet been disposed of and that the former has been in use in the Institute for some considerable time and is still in use. If it is still in use, it is not clear why a recommendation was made to Government for writing off its value on the ground of its being unserviceable.

A reference has been made to Government pointing out the discrepancy.

GRANT 57.—AGRICULTURE.

Subsidiary Accounts.

66. The Committee on Public Accounts noticed certain obvious defects in the form of the balance sheets as presented in the previous year's report. They were also of opinion that minute details of trading accounts as given on pages 226-230 of the report were not required. These accounts were hitherto presented in the forms in which they were prepared by the departmental authorities. The Auditor General has now suggested that in the case of the Karnal Farm, the Anand Creamery, and the Bangalore and Wellington Farms, a Production or Trading and Profit and Loss Account, a Balance Sheet and a Store Account submitted by the Commercial Audit Department should be included in the Appropriation Accounts. The forms of these accounts have been approved by the Auditor General who has informed the Government of India, Finance Department, accordingly. All these accounts have been appended to the Appropriation Account for this Grant except the store account for the Anand Creamery which has not been prepared, as no live stock is held there.

GRANT 58.—CIVIL VETERINARY SERVICES.

Accounts of the Imperial Institute of Veterinary Research and Dairy at Muktesar.

67. In paragraph 52 of the Audit and Appropriation Accounts for the year 1925-26 it was stated that the irregularities brought out in

GRANT 58—*concld.*

the audit report on the accounts of the Imperial Institute of Veterinary Research and Dairy for 1925-26 and in a separate confidential report on certain of the serious irregularities, submitted by an Officer of the Commercial Audit Department, were under the consideration of the Government of India. Orders on these reports are still awaited.

The revised system of accounts recommended for the Institute and referred to in paragraph 52 of the last year's Report on the Appropriation Accounts is also under the consideration of the Government of India. They have not yet arrived at a decision as to whether the accounts of the Institute should be kept in a commercial form.

A system of commercial accounts has been introduced in the small Dairy attached to the Institute. A Balance Sheet as on 30th June 1927 and the Profit and Loss account of the Dairy for the year ended the 30th June 1927 are appended. As the commercial system of accounts has been given effect to from the 1st July 1926, the accounts relate to the period from the 1st July 1926 to the 30th June 1927. The Dairy worked at a net loss of Rs. 1,024. The selling price of milk was Re. 0-4-6 per seer and was less than the actual cost of production by about 22 per cent.*

Administration of Grant.

68. The following instances seem to raise a doubt whether the administration of this Grant has been really satisfactory :—

(i) The original appropriation under "C—Allowances, honoraria, etc.—non-voted" was Rs. 4,800 which was subsequently increased to Rs. 8,800 by an additional appropriation sanctioned in August 1926. The actual expenditure amounted to Rs. 6,151 and was therefore well within the appropriation so increased. Still, two sum of Rs. 2,000 and Rs. 980 were added to this head by reappropriation sanctioned in January and March 1927 respectively.

(ii) The expenditure incurred under "C—Purchase of Chemicals and Apparatus" was Rs. 49,227 against the original grant of Rs. 87,650. On the 28th March 1927 a sum of Rs. 45,000 was surrendered from this head, thus reducing the grant to Rs. 42,650 and on the very next day, that is on the 29th March 1927, it was increased to Rs. 55,323 by means of reappropriation. The amounts surrendered as well as the amounts reappropriated were both excessive.

GRANT 67.—CURRENCY.

Frauds and embezzlements.

69. A sub-accountant who was also *ex-officio* treasurer of a certain sub-treasury misappropriated a sum of Rs. 52,000 in the course of 4 years from June 1922 to June 1926. Seven sub-treasury officers

* Director of Commercial Audit.

GRANT 67—*contd.*

held charge of the sub-treasury during this period. Money was abstracted either from the currency or treasure chest, and to cover the deficit funds were transferred from the one to the other; finally the deficit was shifted to the currency chest and when the fraud was detected, a shortage of Rs. 52,000 was found in the currency chest.

The *modus operandi* of the sub-accountant was as follows:—To put the headquarters treasury off the scent he regularly submitted to it daily and monthly returns showing correct opening and closing balances and daily transactions duly supported by chalans, vouchers, currency chest slips, etc., while he falsified the cash book and the currency chest book that remained at the sub-treasury. He manipulated the balance in the treasure chest to agree with the correct amount as per returns submitted to the headquarters treasury on occasions of the monthly verification of the treasure chest balance carried out by the sub-treasury officers. As they did not carry out a simultaneous verification of the currency chest balances, the fraud was not detected. With the currency chest book supposed to be in the currency chest under double lock, but actually in his possession and with the memo. book of contents of the treasure chest supposed to be in the treasure chest under double lock, but actually in his possession, and depending on the absolute trust placed in him by his sub-treasury officer, the sub-accountant falsified the cash book and currency chest book sometimes showing opening balances different from the closing balances of the previous days, wrong receipts, incorrect totals of receipts or omitting receipt transactions altogether, and sometimes showing less expenditure or incorrect totals and smaller closing balances than there should have been.

Since the defalcations commenced in 1922 the sub-treasury had been inspected on 4 occasions by 3 different Deputy Commissioners excluding the inspection which revealed the defalcation. On 3 of these occasions the Deputy Commissioner merely entered in his inspection note that he found the contents in the currency chest correct according to the currency chest book and according to the schedule attached. The schedules attached were not however signed, and the sub-treasury staff had access to the inspection note and the schedule before they reached the treasury. This enabled the sub-accountant to substitute other schedules. Had the amount of the balance in the currency chest been entered in the inspection note or had the schedule [verification certificate referred to in rule 24 (*d*), Resource Manual, with details of balances] been signed, the defalcations would have been detected earlier and the loss to Government would have been smaller.

The sub-accountant was tried, convicted and sentenced to pay a fine of Rs. 10,000 or in default 1 year and 9 months and to various terms of rigorous imprisonment amounting to 5 years. Action is being

GRANT 67—*concld.*

taken to effect forfeiture of the security deposit of Rs. 500 of the sub-accountant and credit the amount to Government. The local Government has also ordered the recovery of Rs. 7,000 from the officers involved in this case.

The loss to Government was rendered possible by disregard of the financial interests of Government shown by a succession of sub-treasury officers quite apart from the non-observance of specific rules. One of the sub-treasury officers has since been removed from Government service for gross neglect of duty in connection with this case.

The case is under the consideration of the local Government.*

Frauds and embezzlements.

70. A sub-treasury officer acting in collusion with his sub-accountant who was *ex-officio* treasurer holding the duplicate keys opened the currency chest and misappropriated a sum of Rs. 76,700 in notes sometime between 14th August 1926 (the date the sub-treasury officer took over charge of the sub-treasury) and the 14th December 1926. This abstraction of notes came to light at the inspection of the sub-treasury by the Deputy Commissioner on the 13th and 14th December 1926. The sub-treasury officer absconded on the 14th December 1926, the day allotted for verification of the cash at the sub-treasury. He was subsequently arrested, tried, convicted and sentenced to 7 years' rigorous imprisonment. The sub-accountant was convicted and sentenced to 5 years' rigorous imprisonment. A sum of Rs. 500 being the surety money of the sub-accountant and also a sum of Rs. 109 being undisbursed pay of these officials from the 1st to the 14th December 1926 have been recovered and credited towards the loss. The balance, *viz.*, Rs. 76,091 has been written-off by the Government of India with the remark that the prevalence of fraud and embezzlement in general has in the recent past been cause for concern both to the Government of India and the Secretary of State, that the occurrence of a series of frauds due to the dishonesty of treasury officers is an even more disquieting phenomenon and that if frauds of this particular character, *i.e.*, frauds by public servants themselves continue to be perpetrated, the Government of India will be bound to consider whether it would not be justifiable and indeed necessary to require the local Government to share the loss which the frauds entail. The Government of India desired also to be informed whether any special measures had been adopted to stop dishonesty on the part of treasury officials in Burma.

The misappropriation revealed no defect in the existing system.*

* Accountant General, Burma.

GRANT 68.—MINT.

Subsidiary Accounts.

71. The question of the form in which the accounts relating to His Majesty's Mints, Bombay and Calcutta, should appear in the Appropriation Accounts has been referred by the Director of Commercial Audit to the Government of India. It has, therefore, not been possible to append to the Appropriation Account of this grant any subsidiary accounts prepared by the Commercial Audit Department.

GRANT 69.—CIVIL WORKS.

Administration of residential buildings.

72. (*a*) In paragraph 56 of the previous year's report it was mentioned that the audit objection in regard to—

(1) Losses or risks of loss in connection with the rents of residential buildings, etc., and

(2) Deviations from the Statutory Rules in fixing rents of residences,

remained unremedied, as the statutory and financial rules relating to residential buildings had not been revised. The Fundamental Rules were revised in August 1927, but the Supplementary and Financial Rules, as well as administrative orders thereunder, have not yet been issued and therefore the objections still remain unremedied. Nor can it yet be said if all the objections will be removed. See also paragraph 100.

(*b*) In consultation with the Auditor General, the Government of India have authorised provisional refunds of rent, with reference to the new rules 45 and 45A of the Fundamental Rules, in respect of Simla and Delhi residences, without preaudit by the Accountant General, Central Revenues, subject to the following conditions :—

(i) That the principles of the Supplementary Rules, which are under issue, are applied by the Divisional Officers in preparing the revised rent statements for the years 1924-25 to 1927-28 and that these statements are accepted by the Finance Department after check by the Department of Industries and Labour.

(ii) That all such refunds be subjected to post audit against Fundamental Rules 45 and 45A and the Supplementary Rules issued thereunder after the promulgation of the latter.

Refunds have consequently been made in a number of cases in respect of Simla residences, and audit of these refunds is still in abeyance as the necessary rules have not yet issued. The total amount refunded up to end of March 1928 was Rs. 1,71,721. **(S.).**

73. In paragraph 132 of the Audit and Appropriation Accounts for 1924-25 it was brought to notice that the construction of residences

GRANT 69—*contd.*

for the members of the Indian Legislature in Simla involved a recurring loss to the state as the houses were occupied for a few weeks only during the year, and it was not, therefore, possible to realise a reasonable return on the capital outlay invested, as was contemplated by the Secretary of State in Council when according sanction to the arrangement.

At the instance of the Auditor General the case was reported by the Government of India to the Secretary of State. His decision is awaited.

With a view to reduce the loss to some extent the Government have ordered that the quarters may be let to Government officials on duty in Simla during the non-session periods, on the condition that they will vacate the quarters at 24 hours' notice, if required for the use of the members.

The total deficit on the last 6 years' working of the Longwood Hotel and of 3 years' working of the "Orthodox members' quarters" amounted to Rs. 1,29,469 and Rs. 50,385 respectively which gives an average annual loss of Rs. 38,373.

Loss or risk of loss on the arrangements for the supply of furniture.

74. The financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi and New Delhi for the year 1926-27 have not yet been worked out by the departmental accounts officer.

Rent is recovered for the furniture for the period of occupation only at the rate of 15 per cent. per annum as under :—

(*a*) Maintenance charges. . . .	3½ per cent.
(*b*) Depreciation and special repairs .	7½ ,,
(*c*) Interest	5 ,,
Total .	16 per cent., say 15 per cent.

From the accounts of the receipts and expenditure during the year it would appear that, as in previous years, the loss to Government was considerable as indicated below :—

	Thousands of rupees.
Interest charges on the capital cost, say about 10 lacs as estimated by the Accounts Officer, at 5 per cent.	50
Annual repair charges	42
Allowance for depreciation and special repairs at 7½ per cent. on 10 lacs (actual expenditure on special repairs for the year amounted to Rs. 27,000)	75
Total .	167
Deduct hire receipts of the year	75
Net loss about	92

GRANT 69—*contd.*

On a reference made by the Chief Engineer in November 1927 the New Capital Committee decided :—

(i) that the question of the adequacy of rents recovered be reviewed after another year;

(ii) that the policy of providing furnished accommodation for migratory establishments of the Government of India be definitely and finally adopted; and

(iii) that no change be at present made in the scale of furniture hitherto in force.

Purchase of furniture in excess of requirement.

75. On an audit inspection of a Public Works Division in an important station it was noticed that a number of residences was kept reserved for members of the Legislature.

Furniture valued approximately at Rs. 31,000 had been purchased for these residences in the year 1921 though nearly half of it only was required for the actual use of those members. Rs. 15,000 or so was thus locked up in an investment upon which little or no return was received by Government. Also, *pro forma* accounts were not maintained of this furniture.

The matter having been brought to their notice the Government ordered the disposal of the surplus furniture by reducing the number of reserved residences from 22 to 14 and also the maintenance in future of *pro forma* accounts of the furniture.

The rules for the upkeep of the *pro forma* accounts have recently been prescribed. The result is being watched.

Question of transfer from Civil (Public Works Department) to Military Department of certain buildings, etc., occupied rent-free by an officer whose pay is charged to Military Estimates.

76. Under the sanction of the Secretary of State in Council His Excellency the Commander-in-Chief occupies his official residences in Simla and Delhi free of rent and owner's tax, and has the free use of furniture also. As the pay and allowances of His Excellency the Commander-in-Chief are debited to Military Estimates, a question has arisen why the expenditure on his residences and furniture should be charged to the Civil Estimates as at present. A reference has accordingly been made to the Government of India, Department of Industries and Labour, inviting their opinion on the desirability of transferring the said buildings with furniture, etc., to the Military Department with a view to maintenance charges thereof being met, in future, from the Military Estimates.

The matter is under consideration of the Government of India.

GRANT 69—*contd.*

Recovery of rent from the Army Department and the Commercial Departments on account of office as well as residential buildings supplied by the Public Works Department.

77. It has been decided by the Government of India that rent should be charged for office accommodation supplied by the Public Works Department to Commercial Departments in Simla as well as in other stations in India. This principle apparently applies to the Army Department as well. Orders regarding the date from which the above decision will be brought into force are, however, still awaited.

A question has now been raised whether on the principle referred to above the Commercial Departments and the Army Department should not relieve the Public Works Department of the net loss that is usually incurred by the latter, from time to time, collectively in respect of all residential buildings which the Public Works Department is called upon to make available for occupation by Government servants of those Departments, whether on payment of rent or rent free.

The matter has been referred to the Department of Industries and Labour and their orders are awaited.

Loss due to damage to stores in transit.

78. On an audit inspection of a divisional office it was noticed that 55782 tiles costing Rs. 3,684 were purchased from a firm at a certain place in 1925 and brought by rail to the site of the work. Out of these tiles, 14499 tiles costing Rs. 1,401 were broken owing to transhipment from one carriage to another at an intermediate railway station. The Divisional Officer explained that he did not foresee that the railway company would handle the goods so carelessly and that in future he would avoid the use of tiles of this pattern and, where unavoidable, would send special men to supervise packing and transhipment.

The case was reported to the local Administration as it appeared that suitable precautions could have been taken even in this case either by way of settling the rate for supply at work site or despatching the tiles at railway risk. The local Administration accepted the explanation of the Divisional Officer for the heavy breakage and remarked that a certain amount of breakage was inevitable in such consignments and that neither the Railway Company nor a contractor would accept the condition suggested.

Irregular purchase of European stores.

79. It was noticed in audit that a Divisional Officer in charge of the residences of a high official purchased a large quantity of paint of European manufacture costing Rs. 3,566 direct from the suppliers outside India, though such purchases could be made, under the existing

GRANT 69—*contd.*

rules, only in special and urgent cases. The Divisional Officer explained that the paint was required urgently; but as it was received a long time after the order was placed, the explanation was not convincing. The case was reported by the controlling officer to the Government of India who condoned the irregularity as a special case and ordered that the rules should be strictly observed in future.

Government Orders regarding revision of estimates chargeable to 41—Civil Works (central) on the basis of accepted tenders.

80. In cases in which the tenders for a work, when received, are based on rates substantially lower than those upon which the sanctioned estimate was framed, the Government of India have authorised any officer, of rank not lower than that of a Divisional Officer in charge of a work to sanction a revised estimate for it on the basis of the tenders received (even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction), if at any time either before or during its construction, he finds that the original estimate for it is excessive. In according sanction to such a revised estimate, the officer should, at the same time, reduce correspondingly the appropriation made to meet the cost of the work. The Divisional Officer's power to pass excesses over such revised estimates will be restricted to 5 per cent. of the reconstructed estimate and to the limit of his powers to sanction estimate technically.

This order of the Government is calculated to result in better control over expenditure on works.

Pro-rata *distribution of Establishment and Tools and Plant charges.*

81. The works relating to the Central Government are executed partly by the Central Governemnt and partly by the agencies of provincial Governments and the Military Department. The debits for Establishment and Tools and Plant charges on expenditure on such works are raised in the proportion which the expenditure on actual establishment, etc., employed bears to the total expenditure on all classes of works executed in the Province.

In paragraph 66 of the Audit and Appropriation Accounts for 1925-26 was raised the question of devising means of improving the method of budgeting the percentage for Establishment and Tools and Plant with a fair degree of accuracy, so as to avoid the technical excesses over, and other variations from, grants, which are caused by the difficulty of estimating. The final orders of the Government are still awaited.

GRANT 69—*concld.*

The Appropriation Account for 1926-27 shows the following important variations between the total adjusted expenditure on establishments and the estimated provision therefor :—

		Provision.	Expenditure.	Difference. (Excess + Saving —).
		Rs.	Rs.	Rs.
1. Central Government Works executed by the Military Engineering Services (N. W. F. Province)	Non-voted	2,19,548	2,56,283	+36,735
	Voted	3,54,600	4,31,376	+76,776
2. Central Government Works executed by the Military Engineering Services (Delhi Capital Establishment)	Voted	3,63,500	6,82,298	+3,18,798
3. Central Government Works executed by the Military Engineering Services (Bombay Government)	Voted	1,18,500	68,490	—50,010
4. Central Government Works executed by the Military Engineering Services (Bengal Government)	Voted	1,53,500	89,997	—63,503
5. Central Government Works executed by the Military Engineering Services (Bihar and Orissa Government)	Voted	1,01,000	71,140	—29,860

GRANT 70.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Loss occasioned by inaccurate wording of contracts.

82. The Secretary of State permitted a certain Department of the Government of India to enter into a contract with a certain officer whereby the amount of gratuity payable to him would be determined by years of service as set out in Article 474 (*a*), Civil Service Regulations.

The contract, however, was not drawn up (in August 1920) in accordance with the terms approved by the Secretary of State, and thus the Government of India exceeded the authorisation accorded to them.

The result was that after the retirement of the Officer (in July 1927) there was a difference of opinion between the Audit Office and the Government of India as to how the term "Service" in respect to

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GRANT 70—*contd.*

which the gratuity should be calculated is to be interpreted. The Audit Office considered that the periods of leave should be rejected in terms of Articles 407 and 408, Civil Service Regulations, in reckoning the service for gratuity. This view was upheld by the Auditor General. The Government of India, however, wished to grant the gratuity calculated on the total length of service (inclusive of periods of leave), although the difference between the two different methods of calculation of the gratuity was Rs. 2,500.

At the instance of the Audit Department the case was referred to the Secretary of State for India in Council and the sanction to the payment of the amount of gratuity as calculated by the Government of India was accorded by that authority.

This extra expenditure would not have been incurred had the agreement been accurately worded. It is, therefore, suggested for consideration if a clear definition of the authority to enter into contract with Government servants should not be issued. It seems also necessary that when power has been delegated to a subordinate authority to enter into a contract, the subordinate authority should draw up the contract in absolute accordance with the terms approved by the superior authority from whom delegation has been obtained. It has been ascertained that the general question of the powers of various authorities to enter into contract is under consideration in the Finance Department. No orders have, however, been passed so far.

GRANT 71.—STATIONERY AND PRINTING.

Loss or risk of loss occasioned by carelessness or neglect of the financial interests of Government.

83. A stock of Monotype spare parts consisting of heading type moulds and matrices to the value of Rs. 6,355 obtained from England by one of the Government of India Presses in June 1919 and 1921 remained unused for over 3 years and as it was found that they could not be used at all, the Controller of Printing, Stationery and Stamps, negotiated with a private firm in Bombay for their sale and offered to purchase other machinery or spare parts in exchange. The firm offered to purchase them for £220 or Rs. 2,913 in exchange for articles which might be required by Government. Against this amount articles to the value of £110-16-4 or Rs. 1,480 were purchased to the end of October 1926 (Rs. 856 during the year 1925-26 and Rs. 624 during the year 1926-27 up to end of October 1926), and adjusted against the amount due from the firm. Two kinds of irregularities occurred in this connection :—

(1) Monotype spare parts which were apparently not required and which could not be used within a reasonable period were obtained at a heavy cost, and had to be sold at a loss of

GRANT— 71—*contd.*

Rs. 3,442 because the Controller in charge at the time did not use proper discretion in ordering for the articles which were not eventually required and had to be condemned as useless 3 years after. The articles remained in their original manufacturer's cases which were not even opened when they were offered for sale.

(2) The procedure followed in this case of adjusting the cost of articles purchased against what should have been recovered and credited to Government as 'Revenue Receipts' was irregular and is opposed to the principle of Article 1, Civil Account Code, Vol. I. The amount due from the firm should have been realised and credited to Government as receipts, and the purchases should have been separately paid for and debited to the budget grants of the years concerned.

As the accounts for the year 1925-26 had been closed and no adjustment was possible in respect of the transactions of that year, it was suggested that the necessary adjustment should be made in regard to the transactions of the year 1926-27 in consultation with the Accountant General, Central Revenues. The balance due from the firm was required to be realised in full and credited to Government and the cost of all purchases that had already been made during the year 1926-27 and those that might be made hereafter required to be debited to the budget grant of the year concerned.

In passing orders on this case the Government of India stated as regards the first irregularity that the moulds and matrices were ordered in 1919 and 1921 respectively for the old Monotype Press for the purpose of casting Heading Type the supply of which was deficient, and that the moulds were received in April 1921 and the matrices in July 1923, but that as the amalgamation of the Simla Central Press and the Monotype Press was in progress in the meantime, and the Heading Type in the former was taken over to the combined Press, the new Heading Type moulds and matrices became redundant and as no other Government Press required these materials, every endeavour was made to sell them advantageously. As regards the second irregularity it was stated that action had been taken for the payment in cash of all supplies obtained during the year 1926-27, and that the balance outstanding on 31st March 1926 on account of sale of moulds and matrices to the firm in Bombay had been recovered and credited to Government.

As regards the first irregularity it may be mentioned that as the moulds and matrices were received two years after they were ordered, apparently they were not really required for immediate use, and when the amalgamation of the Simla Central Press and the Monotype Press was decided upon, there was sufficient time to cancel the order on the High Commissioner for India by cable, as the fact that these articles

GRANT 71—*concld.*

would become surplus should have been foreseen at the time and the supply could have been stopped in time, before they were despatched from England.*

GRANT 74.—REFUNDS.

Compensation to opium dealers in respect of undelivered stocks of opium sold at auctions.

84. Owing to the cessation of the export of opium to a certain place 185 chests of season 1922-23 and 5 chests of season 1923-24 valued at Rs. 8,79,275 were lying undelivered in the Presidency Godown at Calcutta, at the beginning of the year 1926-27. As the holders of these chests which were purchased in auction were not given sufficient notice to clear off the stock before the export of opium to that place was stopped and as the auction sales were discontinued, the Government of India considered it equitable that they should take over the undelivered stocks lying in the hands of opium merchants at their cost price. They accordingly sanctioned in June 1926 the payment of Rs. 8,79,275 to the merchants and also remitted the godown rent from 1st April 1926 †

GRANT 76.—BALUCHISTAN.

Frauds and embezzlements.

85. A subordinate Taluk official misappropriated revenue collections, etc., aggregating Rs. 1,047. He managed this by the issue, contrary to standing orders, of receipts under his own signature without the knowledge of the Tahsildar and without crediting the collections in the cash book. The official was tried and sentenced to undergo rigorous imprisonment for one year and to pay a fine of Rs. 500 or in default to undergo further rigorous imprisonment for four months. The relatives of the official paid in a sum of Rs. 700 against the amount embezzled and a sum of Rs. 159 has been paid towards the fine levied. The balance of Rs. 188 to make up the embezzled amount was written off by the local Administration as irrecoverable.

The local Administration has issued orders that collections should in future be supported by receipts issued in the standard form under the signature of an officer not below the rank of Naib Tahsildar and that cash work of subordinate officials should be checked by responsible officers.

* Examiner, Government Press Accounts.

† Director of Audit, United Provinces.

GRANT 76—*contd.*

A suggestion made in audit that such collections should be required to be directly deposited in the treasury on a chalan passed by the revenue official concerned is under the consideration of the local Administration. The recovery of Rs. 859 was not remitted into the Treasury but utilized to adjust the various items of defalcation. This irregularity was brought to the notice of the local Administration and it has issued instructions for its avoidance in future.

Experimental Fruit Farm, Quetta.

86. Suitable subsidiary and *pro forma* accounts of the transactions in connection with the Farm have been maintained in the form approved by the local Administration and the Government of India.

A duly audited account for the year 1926-27 has been appended to the Appropriation Account for this Grant. It shows a net loss of Rs. 3,594.

In the previous year too there was a loss, but it amounted to Rs. 224 only.

GRANT 79.—ANDAMAN AND NICOBAR ISLANDS.

Pro-forma *and subsidiary account.*

87. (i) *S. S. Maharaja.*—In paragraph 79 of the Report on the Appropriation Accounts for 1925-26, it was stated that a *pro-forma* profit and loss account for 1926-27 in respect of S.S. "Maharaja" to be appended to the Appropriation Account for this grant would be prepared and furnished by the Shipping Officer, Port Blair. An account was accordingly prepared by the Shipping Officer on the basis of the "Voyages" of the steamer commencing from April 1926 and ending in March 1927, including transactions relating to those voyages which did not take place during 1926-27. But the Account was not found susceptible of check with the audited figures in the Accounts of the Accountant General, Central Revenues.

The question of the form in which the *pro-forma* account should be prepared is, therefore, being reconsidered by the Accountant General, Central Revenues, and the approval of the Finance Department to the form will be obtained as early as possible.

In view, however, of the remarks of the Committee on Public Accounts made in paragraph 56 of their Report (Volume I) on the Accounts of 1925-26, the unaudited *pro forma* account for 1926-27 as submitted by the Shipping Officer, Port Blair, is appended to the Appropriation Account.

GRANT 79—*contd.*

(ii) *Commissariat Department.*—In paragraph 79 of the last report it was stated that the question of appending to the Appropriation Account for this Grant suitable store accounts in respect of Bakery, Dairy Farm and slaughter house had been under discussion with the Chief Commissioner Andaman and Nicobar Islands. Since then the system of accounts maintained in the local Commissariat Department was examined by the Inspecting officer attached to the office of the Accountant General, Central Revenues, and on the report submitted by him, the Chief Commissioner has been requested to consider (*a*) whether properly valued store accounts in respect of (1) Bakery, (2) Dairy Farm, (3) Slaughter House and (4) Other stores, may not be maintained by the Commissariat Department, (*b*) whether the store accounts may not also be appended to the Appropriation Account every year in a suitable form and (*c*) whether an efficient departmental check over the store accounts may not be introduced. In view of the fact that the Department appears to be both a supply and sale depôt, although its main function, it is understood, is to arrange for the supply of rations to the convicts, he has further been requested to consider whether it is desirable that the department should be treated as constituted on commercial principles and whether suitable *pro forma* accounts required to be maintained for commercial undertakings should be introduced in the Department in consultation with the Director of Commercial Audit.

(iii) *Forest Department.*—(*a*) As a result of the introduction of the commercial system of accounts in the Andamans Forest Department with effect from 1st April 1925, it was intended to append to the Appropriation Account of this grant a capital and revenue account, a balance sheet and a store account. These accounts could not be appended to the Appropriation Account for 1925-26 for the reasons stated in paragraph 79 of the previous year's report.

The Chief Commissioner, Andaman and Nicobar Islands, prepared certain accounts and statements relating to the years 1924-25 and 1925-26 showing the results of the working of the commercial system of accounts in the Andamans Forest Department. These elaborate accounts were examined by the Government of India and the Auditor General, but their correctness could not be certified and they were not considered to be of much use. The Auditor General has suggested that an Extraction, Trading and Profit and Loss account on the lines suggested by him and a Balance Sheet may be prepared; but he has promised to arrange to send an officer of the Commercial Audit Department to Port Blair in 1928 to ascertain the position of the commercial accounts introduced in 1925. The Government of India, Finance Department, consider that it would be enough if the accounts suggested by the Auditor General are furnished with the Appropriation Accounts; but no final decision can be arrived at as the final opinion on the success or otherwise of the commercial accounts has to be deferred until a further report is received from the Auditor General. The question

GRANT 79—*contd.*

whether it would be necessary to append a store account as well to the appropriation accounts has also been brought to the notice of the Government of India for consideration in due course.

(*b*) One of the subsidiary accounts intended to be appended to the Appropriation Account for the Grant and referred to in paragraph 79 of the previous year's report is a *pro forma* account showing the financial results of the transactions of the Andamans Forest Department with Messrs. Martin & Co. The form of the account, which was settled in consultation with the Director of Commercial Audit, has been approved by the Government of India, Finance Department. As to the question of the audit of the account, it has been decided by the Auditor General that in all probability the work will eventually devolve upon the Director of Commercial Audit, if and when a new Commercial Audit Branch is opened at Calcutta, but until then the audit should be conducted by the Examiner, Outside Audit, Bengal. As, however, the account has not yet been audited by the Examiner, Outside Audit, it has not been included in this report. The audited account will be placed before the Committee on Public Accounts separately, if received in time.

Control over expenditure.

88. The rules laid down in the Government of India, Finance Department Resolution of 2nd August 1926 prescribing the procedure for watching the progress of expenditure against appropriation with a view to make the control over expenditure effective and real, do not at present apply to the expenditure relating to this Grant. But the Chief Commissioner, Andaman and Nicobar Islands, is required to submit to the Home Department, on certain specified dates, returns of expenditure, in a simple form, in order to enable that Department to keep a better watch on expenditure. One of the essential features of the new system is the improved method of monthly reconciliation of departmental figures with those recorded in the Accounts Office. It is too early to express any opinion as to the probable effect of the exemption of this Grant from the operation of the new system, but it may be pointed out here that, in course of the preparation of the Appropriation Account for this grant, numerous differences between the departmental figures and those booked by the Accountant-General, Central Revenues, have come to notice, of which the following may be of interest :—

Sub-head.	As per Appropriation Account.	As per local books.
	Rs.	Rs.
C. 5.—Other Supplies	26,284	40,443
E. 2.—(4) Other charges . . .	2,32,867	3,30,014
G. 5.—Other Supplies	5,39,039	6,39,814

GRANT 79—*concld.*

Possibly these large differences are mainly due to adjustments taken into account by the departmental authorities, but not yet effected by the Account Office, *e.g.*, debits or credits received through Exchange Accounts.

It is a question for consideration whether the existing system of control over expenditure requires change.

Payment made in advance of supplies to avoid lapse of budget grant.

89. Towards the close of the financial year 1924-25, a certain Department requisitioned for supplies from another department, and desired the supplying department to prefer a claim during the year then closing for the value of the supplies which were actually made from May to November of the ensuing financial year. A claim for Rs. 6,000 for the cost of the articles supplied was accordingly preferred by the supplying department in March, *i.e.*, much in advance of the supplies, and was accepted for adjustment by the Department supplied.

The action of both the departments was opposed to regulations—of the supplying department in preferring a claim for supplies which had not been made and of the indenting department in accepting for adjustment the charge in advance of supplies presumably to prevent a lapse of the budget grant.

The case was reported to the local Administration which issued orders that such irregularities should not recur, but observed that as the head of a Commercial Department, the supplying officer concerned was not averse to accepting payment in advance apparently under the impression that one of the old departmental rules (which is obsolete now) allowed him to do so.

90. In March 1924 a certain department drew a sum of Rs. 6,068 and remitted it to some firm in payment of stores which were not actually supplied till June or July 1924.

On 30th March 1925 the same department again drew a sum of Rs. 5,870 and out of it made remittances to four firms in payment of stores which were not supplied till June or July 1925.

The action of the Department in each case was opposed to regulations as the payment was made presumably to prevent a lapse of the grant.

On the case being brought to the notice of the local Administration, it has remarked that such irregularities will be avoided in future.

GRANT 82.—HYDERABAD.

Incidence of cost of Police guards supplied to a branch of the Imperial Bank of India.

91. As a result of a reference received from the local Administration on the question whether the travelling expenses of Police escorts,

GRANT 82—*contd.*

accompanying cash remittances between a branch of the Imperial Bank of India at one station and its sub-agency at another station previously borne by Government, could be met by the Bank, an enquiry instituted in audit elicited the facts that—

(i) the sub-agency of the Bank (established in 1906) undertook to perform certain treasury functions (*e.g.*, receiving of money and cashing of treasury orders on account of the local Post Office, Telegraph Office, Police and Civil Hospital, etc.);

(ii) the local Administration, as a reciprocal arrangement, supplied police guard, free of charge, to guard the Bank's premises; and

(iii) the travelling expenses of the Police escorts accompanying cash remittances between the branch of the Bank and its sub-agency were also borne by Government and adjusted as police charges.

As the practice did not seem to be in accordance with the rules incorporated by the Controller of the Currency in his Resource Manual, or in keeping with the interest of Government, the facts were brought to the notice of the Deputy Controller of the Currency, Bombay, by the Accountant General, Central Revenues, and it was finally decided by the Controller of the Currency in November 1927 that—

(i) the sub-agency of the Bank should continue to perform for Government the functions which it is doing at present;

(ii) the Bank should pay for the Police force supplied to guard its premises;

(iii) the Government should open a currency chest at the sub agency; and

(iv) the Government should bear the cost of maintaining the chest including the cost of the escort of remittances between the two stations, which should be adjusted against the grant for currency.

As the old practice referred to above had been in vogue probably for the last 20 years or so, and as the cost of the District Police from which the guard was supplied to the Bank was partly recoverable from other local funds, it is not possible to work out the amount of unnecessary expenditure to Government which resulted therefrom. The maximum cost of a police guard consisting of one head constable and four constables is stated to be Rs. 1,392 per annum, excluding leave, pension, and clothing contributions ordinarily recovered from private bodies in such cases. The expense incurred by Government on account of the escorts with cash remittances before the institution of the currency chest is also not known.

ECCLESIASTICAL (ALL NON-VOTED).

Revision of Ecclesiastical Rules.

92. Questions connected with ecclesiastical expenditure crop up now and then and sometimes doubts and difficulties arise in dealing with them, as the Ecclesiastical Rules have not yet been brought up to date.

In the reprint of these rules corrected up to 31st December 1919 it was stated that the rules were then under revision. Many of the references contained in them are out of date and there have been substantial changes in the financial powers since the inauguration of the Constitutional Reforms.

It is understood that on the desirability of the promulgation of up-to-date rules having been brought by the Auditor General to the notice of the Government of India, the latter stated in March 1927 that the rules would be revised as soon as it was known more clearly how matters would stand after the passing of the Indian Church Bill and Measure into Law. It is not known how the matter stands at present.

Transfer of some churches and cemeteries to the Railway Department.

93. It was decided by the Government of India that the churches and cemeteries meant mainly for the use of the officials and other persons connected with Railways should be transferred to the Railway Department. Consequently five churches and cemeteries were transferred to that Department during 1926-27 and more have been transferred in 1927-28.*

POLITICAL (ALL NON-VOTED).

Secret service expenditure.

94. A certain officer serving outside British India has been incurring monthly a large expenditure out of his contingent grant on " Entertainments and rewards to tribesmen " and " Toshakhana presents ". The officer, however, contends that it is not in the interests of the public service to furnish details and sub-vouchers and states that the question of treating these charges as Secret Service is under the consideration of the Government of India. The total amount outstanding in the objection books on this account up to November 1927 is Rs. 34,214.

It may be mentioned in this connection that in annexure 14 of his Report of an enquiry into the possibility of assimilating Indian Appropriation Reports to the corresponding British Reports the Auditor General suggested the necessity of issuing certain detailed instructions regarding the audit and accounting of Secret Service expenditure. The suggestion was accepted by the Government of India and the draft rules

* Director of Audit, United Provinces

POLITICAL—contd.

submitted by the Auditor General are said to be under their consideration.

As the issue of final orders on the general question would probably take some time, it was suggested to the Government of India that such special orders be issued as would obviate the necessity of continuing the expenditure referred to being kept under objection and of raising fresh objections in respect of similar expenditure in future and that if it was proposed to treat the items of expenditure as Secret Service, a statement to this effect duly certified by the Governor General in Council be furnished for acceptance in audit as contemplated by rule 17 (i) of the Auditor General's rules. It has since been intimated to the audit office that pending settlement of the general question as to the nature and extent of audit to be applied to secret service expenditure on which the Government of India propose to address the Secretary of State it has been decided by the Government of India with the concurrence of the Auditor General that it is not necessary for the officer to furnish vouchers in support of expenditure on " Rewards to Tribesmen " and " Toshakhana " in cases where it is impracticable to obtain receipts or where he considers that the vouchers are so secret that they should not be sent out of his office. In such cases the officer should furnish audit with a certified statement in lieu of vouchers.

Loss in connection with the rents of residential buildings.

95. In the course of a review of the Capital and Revenue Accounts of the Residency Building at Gwalior for the year 1926-27 it has come to notice that the capital cost of the building as incurred up to the year 1926-27 amounted to Rs. 2,03,804 and that the average cost of maintaining the building including the usual charge on account of interest on capital cost was Rs. 11,911 per annum. The rent realised during the year from the occupant amounted to Rs. 2,814 only. Thus, the resultant loss to Government during the year 1926-27 amounted to Rs. 9,097.

Similarly, the Capital and Revenue Accounts of the building for the years 1923-24, 1924-25 and 1925-26 show that the loss to Government amounted to Rs. 4,867, 7,713 and 6,968 respectively in those years.

The officer who occupied the above building is paying rent at a concessional rate, *i.e.*, 5 per cent. of his emoluments. In July 1927, the Government of India ordered that until the building is fully furnished and the garden maintained by Government, the rent will be subject to the 5 per cent. limit; thereafter to the 10 per cent. limit.

The standard rent of the building when fixed under the revised Fundamental Rule 45 is expected to be largely in excess of the maximum rent recoverable under that rule, and it is a question for consideration if the capital cost incurred on providing accommodation is fully justified.

POLITICAL—concld.

Drawal of advances in excess of requirements and irregular use of them.

96. Advances are made to cover the ordinary contingent expenses for a month of an officer on tour subject to the condition that no second advance should be drawn before the first one is accounted for. The Secretary to the head of a minor Administration drew an advance of Rs. 1,000 in connection with a tour of the head of the Administration. Ten days later when the actual expenditure, according to the adjustment bill sent subsequently, was only Rs. 50, a further sum of Rs. 1,000 was drawn without accounting for the former. The Pay and Accounts Officer who called for a written authority for the payment of this second advance contrary to the rules was furnished with a certificate that the tour advance originally drawn was found to be insufficient. An expenditure of only Rs. 102 was accounted for subsequently against the above advances while the balance of Rs. 1,898 was refunded into the treasury in cash in instalments in the course of two months succeeding that in which the advances were taken. As the officer had already been made aware of the irregularity in drawing advances in excess of requirements in connection with an advance drawn a few months before, an enquiry was made as to the circumstances under which the above advances, which proved to be much in excess of actual requirements, came to be drawn. The head of the Administration thereupon reported to the Government of India that advances taken by his office for tour expenses had, in the past, been partly utilised by gazetted officers towards their travelling and other expenses connected with their tour contrary to the provisions in the Civil Account Code and requested them to condone the irregularity in the above case with an assurance that such irregularities would be avoided in future. In view of this assurance, the Government of India condoned the irregularity.* (Q).

GRANT 85.—CAPITAL OUTLAY ON SECURITY PRINTING.

Subsidiary Accounts.

97. It was stated in the Note on page 496 of the previous year's report that the introduction of a commercial system of accounting at the Security Printing Press having been sanctioned by the Government of India with effect from 1st April 1926, the usual trading and profit and loss accounts, capital account, balance sheet, and store account would be appended to the Appropriation Account for this grant with effect from 1926-27. As, however, the question of the form in which the accounts should appear in the Appropriation Accounts, is under the consideration of the Government of India to whom the matter has been referred by the Director of Commercial Audit, it has not been possible to include the accounts of this concern prepared by the Commercial Audit Department in this year's report.

* Audit Officer, Experiments, Bangalore.

GRANT 91.—DELHI CAPITAL OUTLAY.

Control over expenditure.

98. The net voted expenditure amounted to Rs. 55·21 lakhs against the original grant of Rs. 97·48 lakhs; in other words, there was a saving of about 43 per cent. of the total net grant. The corresponding saving in the previous year was about 36 per cent. The rise in the percentage in the year under review is due to the closing of certain sections of the New Capital project estimate and to the consequent transfer of expenditure amounting to about Rs. 14 lakhs on these sections to the grant for "Civil Works". Neglecting this amount the saving due to other causes works out to about 34 per cent. which is stated to be due to (1) error in the original demand in making provision under Voted instead of Non-voted, (2) over-estimation of expenditure, (3) inability of engineers to measure certain works, and (4) increase in the case of receipts which are treated as reduction of expenditure.

The Departmental Accounts Officer in a lengthy note addressed to the Audit Officer explained the difficulties in the control of expenditure and stated that Disbursing Officers did not always appreciate their responsibilities in the matter.

Administration of Stores.

99. The Store account appended to the Appropriation Account of this grant discloses an estimated gross loss of about Rs. 9·16 lakhs to end of 1926-27, as against Rs. 7·2 lakhs to end of 1925-26. Excluding an item of Rs. 76,000 which is likely to be covered by profits reserved for the purpose the net loss works out to Rs. 8·4 lakhs.

Out of the total value (Rs. 21·82 lakhs) of stock in hand at the end of 1926-27, the value of surplus stores is stated to be Rs. 6·85 lakhs, that of stores in excess of requirements for the next 12 months Rs. 3·00 lakhs (including unserviceable stores Rs. 0·33 lakhs). The corresponding figures at the end of 1925-26 were Rs. 7·66 lakhs and Rs. 14·37 lakhs, but the closing balance then was Rs. 35·37 lakhs. (The figure 13·69 lakhs shown in sub-paragraph 2 of paragraph 88 of the last report was exclusive of Rs. 0·68 lakhs on account of unserviceable stores which was shown in the detailed accounts on page 492, *ibid*).

In addition to the net loss of Rs. 8·4 lakhs referred to above, some loss may also be expected on the disposal of such stores as are in excess of the immediate requirements of the Department.

The loss referred to above is stated to be due to a fall in market rates, depreciation of stores, deficits found on verification, sale of unserviceable and surplus stores, spontaneous combustion of slack coal, and excessive expenditure on establishment as detailed in the observations of the Accounts Officer appended to the Store Account.

GRANT 91—*contd.*

Administration of Residential Buildings.

100. (*a*) In paragraph 86 of the previous year's report it was mentioned that the audit objection in regard to—

(1) Losses or risks of loss in connection with the rents of residential buildings, etc., and

(2) Deviations from the Statutory Rules in fixing rents of residences,

remained unremedied as the statutory and financial rules relating to residential buildings had not been revised. The Fundamental Rules were revised in August 1927 but the Supplementary and Financial Rules, as well as administrative orders thereunder, have not yet been issued and therefore the objection still remain unremedied. Nor can it yet be said if all the objections will be removed. See also paragraph 72.

(*b*) As stated in paragraph 210 (*h*) of the Report for 1924-25 it was decided by the New Capital Committee in May 1926, that the Capital and Revenue Accounts of residential buildings in New Delhi should be prepared with effect from 1st April 1924. No such accounts have been prepared so far, as it is stated that the rents have not yet been revised in accordance with the amended rule 45 of the Fundamental Rules.

(*c*) In consultation with the Auditor General the Government of India have authorised provisional refunds of rent with reference to the new rules 45 and 45A of the Fundamental Rules being made in respect of Delhi residences, without preaudit by the Accountant General, Central Revenues, subject to the following conditions :—

(i) That the principles of the Supplementary Rules, which are under issue, are applied by the Divisional Officers in preparing the revised rent statements for the years 1924-25 to 1927-28 and that these statements are accepted by the Finance Department after check by the Department of Industries and Labour.

(ii) That all such refunds be subjected to post audit against Fundamental Rules 45 and 45A and the Supplementary Rules issued thereunder after the promulgation of the latter. (S).

Deviation from the Statutory Rule in fixing rents of residences.

101. The statutory rule in regard to the supply of Government residences to Government servants requires that the occupant should pay 10 per cent. of his emoluments as rent unless the standard rent of the building is less.

GRANT 91—*contd.*

Under the same rule a *standard rent* should nevertheless be fixed for each residence, the calculation of it being based on the capital cost of the residence including the cost or value of sanitary, water supply and electric installations and fittings, but excluding the cost or value of the site (including expenditure on its preparation to be determined under rules made by the local Government) which shall be either :—

(*a*) the cost of acquiring or constructing the residence and any capital expenditure incurred after acquisition or construction or when this is not known,

(*b*) the present value of the residence.

With effect from 1st October 1926 the *standard rents* of Government residences (Gazetted Officers' bungalows and Clerks' Quarters) in New Delhi were revised under the orders of the New Capital Committee on the following lines :—

"that the cost of laying out compounds, irrigation distribution system within the compounds, sewage drains within the compounds and constructing compound walls be excluded from capital cost".

The fixing of *standard rent* in the manner described above is, in the opinion of audit, *ultra vires* of the statutory rule as the exclusion of the items of cost referred to above is not permissible under the statutory rule, unless it is admitted (and rules are made accordingly) that these items are included in the term 'preparation of site' as used in the statutory rule.

In respect of some 80 other quarters the New Capital Committee ruled, by the issue of a general order, that rents be recovered from the tenants during the winter season of 1926-27 at the same rate and subject to the same conditions as in the case of other clerks' quarters. It was stated that the accommodation provided in the former was practically the same as that in the latter, although the costs were different.

Fixing of rents in this manner without reference to the cost of construction of each house constitutes a deviation from the statutory rule. (S.).

Losses or risks of loss in connection with the rents of residential buildings, etc.

102. In paragraph 210 (*c*) of the report for 1924-25 it was brought to notice that the construction of residences in New Delhi for members of the Indian Legislature involved a recurring loss of over Rs. 80,000 a year to the State as the houses are occupied only for some 2½ months each year, and it is not, therefore, possible to realize a reasonable

GRANT 91—*contd.*

return on the capital outlay invested, as was contemplated by the Secretary of State in Council when according sanction to this arrangement.

The financial results of these residences have not yet been prepared by the Departmental Accounts Officer and the actual amount of the annual loss is not, therefore, known.

At the instance of the Auditor General the case was reported by the Government of India to the Secretary of State.

The matter is still under discussion and the final orders of the Secretary of State are awaited.

103. In paragraph 210 (*d*) of the report for 1924-25 it was brought to notice that 104 Orthodox Bachelor Clerks' quarters at New Delhi, constructed at a cost of over Rs. 3 lacs, remained practically un-occupied during the winter seasons of 1923-24 and 1924-25.

From 1st October 1925 these 104 quarters were leased to certain caterers for Rs. 2,000 for 11 months.

From 1st October 1926 they were leased for Rs. 5,600 for 12 months.

During the winter of 1927-28 these quarters have been leased to an Association of Secretariat Clerks at a rate of Rs. 6 per quarter per mensem (inclusive of about Rs. 1/12 on account of rent for furniture). The rent, according to rules, would be Rs. 18/8 *per mensem* (subject to 10 per cent. of the tenants' pay) *plus* Rs. 1/12 *per mensem* for the rent of furniture.

As to the reasons of the unpopularity of these quarters in previous years there are different versions :—

(1) According to the Chief Engineer's report to the New Capital Committee in September 1925 the main reason was the want of catering arrangements.

(2) According to the statement of the Secretary of Imperial Secretariat Association in March 1927, the rent calculated under the rules is excessive in comparison with the rent of quarters for the married clerks with much better accommodation.

(3) According to the report of the Accounts Officer it is due to the high rent calculated in accordance with the rules.

(4) According to the Chief Engineer's latest report to the New Capital Committee in July 1927 it is due to high rent as well as to the absence of catering arrangements.

In any case it seems to be quite clear that the cost of construction of these quarters was excessive in view of the amount of rent that would be recovered under the rules from Government servants who were likely

GRANT 91—*contd.*

to occupy them. The Committee on Public Accounts might like to enquire what arrangements have been made to guard against such a state of affairs in future. It is also a question for consideration whether houses intended for occupation by Government servants should not be let to them direct by Government and rent recovered in accordance with the prescribed rules instead of being leased to Associations of Government servants or to private persons at rents which may be unreasonably low as compared with the rent calculated under the rules.

It may be added that this question of leasing quarters built for Government servants through an intermediate private body also arises in connection with quarters in the Un-orthodox Clerks' Chummeries in New Delhi and of quarters leased to the Young Women's Christian Association in old Delhi.

Loss or risks of loss in connection with collection of marble.

104. It is a recognised principle of accounts that the balances in the accounts of a manufactory should be proved, once in a year, by physical verification and revaluation. In regard to the operations connected with the dressing of marble in New Delhi it was brought to notice in the Audit and Appropriation Accounts for the year 1924-25 that no verification and revaluation had been done and it was apprehended that the book balances included a certain amount of loss.

In 1927 the Finance Member of the New Capital Committee held an enquiry into these operations and brought to notice the following points :—

(*a*) That there was a loss of over 2 lacs of rupees in the accounts due to wastage, and that the wastage worked out to about 50 per cent. as against the previous estimates of 10 per cent. and 16⅔ per cent. of the technical experts.

(*b*) That the contractors who were working side by side with the departmental operations had been able to deliver finished marble at a price considerably less than the cost of the departmental work.

(*c*) That the specifications in the contracts with the suppliers of rough marble had not been adhered to and marble was accepted of any size which the contractors chose to supply. (In this connection the Finance Member raised points for consideration :—

(i) whether there has not been an overpayment to the contractors by reason of this relaxation of the specifications; and

(ii) whether this relaxation did not aggravate the wastage).

GRANT 91—*contd.*

(*d*) That there was a possibility of overpayment having been made in regard to sawing charges of the marble.

The New Capital Committee, after examining at length some officers in person, obtaining explanations given by those in charge of the work, and consulting their expert advisers, came to the following conclusions :—

(1) That there is nothing to prove that a wastage of 50 per cent. is excessive and that there is every reason to think that 50 per cent. is not excessive.

(2) That the form of the contract for the supply of marble was unsuitable but the relaxation of its conditions did not lead to loss or to increase in wastage.

(3) That there is nothing to prove that any overpayments were made on account of sawing charges but the method of measuring, sawing and maintaining measurement books was not altogether satisfactory.

(4) That proper arrangements should have been made for periodical verification of stock.

(5) That the assurance given by the Chief Engineer, that everything possible was done to give work out on contract for finished work on realising that this system was cheaper than departmental work, be accepted.

Neither the statements made by the officers examined personally nor the explanations given by those in charge of the work were made available for inspection by audit, it being stated that no record of these was kept. The conclusion of the New Capital Committee cannot, therefore, be verified or commented upon in audit. **(P.).**

(i) *Undue claims against Government admitted as acts of grace—Rs. 50,000.*

(ii) *Claims against an Indian State abandoned—Rs. 3 lacs.*

105. The New Capital Committee sanctioned in September 1925 the payment of a sum of Rs. 50,000 to a contractor as compensation for the closing down of his work in the territories of an Indian State, in connection with the supply of stone to the Delhi Public Works Department.

There was a piece-work contract with the contractor for the supply of stone at a certain rate. Under such a contract the contractor may leave the work at any time without incurring any penalty or Government may determine the contract at any time without paying any compensation. Government was not, therefore, under any legal obligation to pay compensation to the contractor for closing down his work.

GRANT 91—*contd.*

The Chief Engineer stated that the closing down of the quarries in the Indian State was due to prolonged bickerings with the Durbar which in the end necessitated the leaving of the quarries, and that the loss caused to Government by the Durbar was not less than Rs. 3 lacs. The contractor stated that his loss amounted to Rs. 1·37 lacs.

It was also stated that the Durbar did not keep their side of the contract and had they been ordinary members of the public in British territory, there would be a strong case against them for compensation of the loss to Government. The Chief Engineer, however, considered it "quite useless" to attempt to obtain any compensation from the Durbar.

In May 1923, the Superintending Engineer at the time submitted the claim of the contractor, with his recommendations, to the Chief Engineer who retired after about 20 months without disposing of the case or recording his opinion on the claim. In July 1925, the claim was recommended to the New Capital Committee by the new Chief Engineer (who in his capacity as a Superintending Engineer, in May 1923, had previously submitted the claim); the payment was sanctioned by the New Capital Committee.

Shortages noticed on physical verification.

106. The Accounts Officer's note against item 5 (Collection of Ballast) of the Manufacture Accounts pertaining to this grant shows that originally an appreciable shortage which, in the opinion of the Accounts Officer, was presumably caused by overpayment in 1921 and 1923 was noticed in ballast.

The Accounts Officer also reported to the Chief Engineer in May 1927 that ballast had been broken in considerable quantities to make up the deficiency.

Final orders of the Chief Engineer have not yet been intimated to audit.

Appreciable discrepancies were also noticed in the balances of slack coal and special bricks, *vide* Store Account appended to the Appropriation Accounts.

Large Claim against a local body outstanding for a long time.

107. The cost of filtration of water supplied to a Municipal Committee from the 23rd January 1923 to 31st January 1924 was recovered after four years in January 1928. The amount originally claimed in January 1925 by the Public Works Department (*viz.*, Rs. 41,540) was not accepted by the Municipality and was subsequently reduced by the Chief Engineer to Rs. 26,661.

GRANT 91—*concld.*

Delay in disposal of audit objections.

108. Some cases of irregularities in connection with the recording of measurements by a subordinate of the Delhi Public Works Department were brought confidentially to the notice of the Departmental Accounts Officer on 1st June 1926. No final report has yet been received from the latter. The delay in the disposal of this audit objection was also brought to the personal notice of the Finance Member to the New Capital Committee in June, August and September 1927. **(S.).**

Loss occasioned by neglect of financial interests of Government.

109. A Military officer was offered an appointment by the Delhi Public Works Department in 1921. He took leave from the Military Department and joined his new post in August 1921, drawing full leave salary from the Military Department in addition to his pay in the Public Works Department. On the termination of his leave he retired from the Military Department and drew pension (up to 23rd May 1924) in addition to the pay he drew from the Delhi Public Works Department.

The emoluments of a Military Officer who is allowed to continue in the Civil Department after he has earned a military pension payable from Indian Revenues should, under the rules on the subject, be reduced by the amount of pension so payable; also leave salary for service in the Military Department is not ordinarily admissible in addition to the full pay in the Public Works Department, during the first part of the service.

The non-observance of these rules in this case led to an overpayment of Rs. 7,948. The recovery of the whole amount was, however, waived under orders of the New Capital Committee.

The rules governing the re-employment of pensioners were not observed in the present case by the Public Works Department authorities. After the officer commenced drawing his pension from the Delhi Treasury from 26th July 1922, the Treasury Officer failed to obtain a certificate of non-employment required for every monthly payment of pension. The Civil Audit Office was not in a position to detect the irregularity.

As regards the responsibility of the Military authority who granted leave to the officer without formally permitting him to accept employment in the Public Works Department and at the same time to retain his Military furlough allowances, the Military Accountant General observed that the omission on the part of the Military Department was purely technical as such permission would un-doubtedly have been given if applied for.

GRANT 93—LOANS AND ADVANCES BEARING INTEREST.

Loss to Government consequent on the grant of an advance to a limited company.

110. A loan of Rs. 25,000 was advanced free of interest to a limited company in 1923, in order to enable it to manufacture, in the country, a certain chemical usually required for military purposes. The advance was repayable in 10 equal annual instalments commencing from 30th April 1925. The only security it was practicable to obtain was a small plot of land on which the Company was to erect the necessary plant. The plant was purchased and shipped out to India, but before it was erected the Company became involved in financial difficulties and went into liquidation. The Government officers who were required to inspect and report periodically on the working of the concern apparently hoped that the Company would tide over its financial difficulties and they recommended extensions of time for the fulfilment of the terms of the contract. Government did not therefore foreclose the loan which they had a right to do, according to the contract. At the time the Company went into liquidation only one instalment of the debt had been paid.

To make the best of a bad bargain, Government thought it proper to take joint action with the Bank to which major portion of the company's property was mortgaged as security for a loan taken from the Bank. It has been mutually agreed that the sale-proceeds of the secured properties of the Company shall be shared between the Government and the Bank on a *pro-rata* basis.

An approximate loss of Rs. 10,000 is anticipated.

Provincial Loans Fund.

111. Paragraph 9 of the Rules governing the administration of the Provincial Loans Fund requires that advances shall not be made out of the Fund to any Provincial Governments which do not provide, annually out of their ordinary revenues, sums sufficient to redeem, within a period not exceeding 80 years from the date when they were originally borrowed, any loans or advances which they may from time to time obtain or had obtained from any source other than the Fund. This condition, however, does not apply to pre-Reform Irrigation Debt.

It will be observed from the Annual Report on the working of the Provincial Loan Fund during 1925-26, extracts from which were reproduced in paragraph 22 of the last Report that there was no mention as to whether this condition had been fulfilled in respect of advances made from the Fund during that year. An enquiry has, however, been made by audit on the subject and the result is still awaited.

112. The report of the Government of India on the working of the Provincial Loans Fund during 1926-27 is not yet out. It is expected shortly. Audit comments on it, if any, will, therefore, appear in the next Report on Appropriation Accounts.

[SECTION III.—CHANGES IN FORM AND CLASSIFICATION.

113. This Section of the report describes :—

(i) Changes in the number of grants, or other re-arrangements thereof.

(ii) Changes in the sub-heads of a grant and in the expenditure major and minor heads of the general accounts.

(iii) Changes in the classification of expenditure from voted to non-voted, from Central to Provincial, and *vice-versa*.

(iv) Changes in the form of grants or appropriation accounts, or of any important statements or subsidiary accounts appended to the appropriation accounts.

CHANGES IN THE NUMBER OF GRANTS, OR OTHER RE-ARRANGEMENTS THEREOF.

114. *General Remarks.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of the Government. Each Demand contains, first, a statement of the total amount required, then, details by sub-heads under which the Grant will be accounted for by the Department concerned, and lastly, a detailed estimate under each sub-head divided into items.

115. *Changes in the number of Grants.*—The total number of Demands for Grants in 1925-26, including two supplementary grants relating to capital expenditure in connection with the Vizagapatam Harbour and Capital Outlay on Security Printing and those for non-voted charges, was 76. The number rose to 80 in 1926-27, the net increase of 4 being due to :—

(i) Increase of 4 voted grants—(1) Public Service Commission, (2) Separation of Accounts from Audit, (3) Indian Stores Department, and (4) Commuted value of Pensions.

(ii) Increase of one voted grant (85-A—Capital Outlay on Currency Note Printing Press) sanctioned by the Legislative Assembly in February 1927 for expenditure on the establishment of a press at Nasik Road for the printing of Currency Notes.

(iii) Decrease of 1 voted occasional grant, Census. (There was no grant for "Census" in the Demands for Grants for 1926-27; but a charge of Rs. 1,991 was debited to that head during the year under report in re-adjustment of

certain wrong debits against Madras Revenues in 1924-25. To meet the above charge a sum of Rs. 1,991 was allotted from the reserve with the Finance Department under sub-head "L—Reserve" in Grant (No. 72—Miscellaneous.)

116. *Other re-arrangements relating to Grants.*—(i) Charges in connection with the staff for considering the question of separating Accounts from Audit and Experimental offices in connection with the scheme used hitherto to appear in the grant for the Finance Department, but from the year under report these charges have been shown under a separate new grant.

In the United Provinces, Grant No. 36—Separation of Accounts from Audit was substituted for 42—Audit due to the scheme of separation of Accounts from Audit.

(ii) With the introduction of the new major head 37A—Indian Stores Department from the accounts for the year 1926-27, the charges relating to that Department, which were previously shown in the grant for Miscellaneous Departments, have been shown under a new grant.

(iii) As a result of the introduction of the system of charging commutations of pensions to capital, a new grant for commuted value of pensions was sanctioned for the year under report. The amounts were previously included under the grant for Superannuation Allowances, etc.

(iv) In the year under report the provision for the charges incurred in the Western India States Agency under the major heads "7—Stamps", "28—Ecclesiastical", and "31—Education" was made in the area demand of the Western India States Agency instead of in the subject demands concerned, as formerly. The charges on account of the Income-Tax establishment in the Western India States Agency were treated as pertaining to the subject demand for "2—Taxes on Income" instead of to the area demand for that Agency.

CHANGES IN THE SUB-HEADS OF A GRANTS AND IN THE EXPENDITURE MAJOR AND MINOR HEADS OF THE GENERAL ACCOUNTS.

117. *New sub-heads opened and existing ones re-arranged.*—The Book of Demands for Grants for 1926-27, was prepared to show details by sub-heads for the first time. The following list shows new sub-heads not included in the original Demands for Grants and re-arrangements of certain sub-heads of the original Demands, approved by the Finance Department from time to time :—

Grants.		New sub-heads.
Serial No.	Description.	
17	Taxes on Income ..	.. A.-4 (*a*)—Works. A.-5 (*a*)—Grants-in-aid, contributions, etc.
18	Salt	.. A.-2 (4) (*a*)—Manufacture and excavation charges. A.-2 (4) (*b*)—Other charges. A.-3 (4) (*a*)—Dispatch charges. { Gross. / Recoveries / Net. } A.-3 (4) (*b*)—Other charges. I.-7-A.—Grants-in-aid, contributions, etc.

Grants. Serial No.	Description.	New sub-heads.
20	Stamps	H.3—Loss on Commercial undertakings (existing sub-head H.-3—*Deduct*—Recoveries on account of value of outturn being re-numbered as H.-4). J.—Capital expenditure on Central Stamp Store: J.-2—Pay of Establishment. J.-5—Works expenditure in India (existing sub-head 'J.—Other English charges' being re-numbered as K.)
21	Forest	B.-5—Grants-in-aid, contributions, etc.
22	Irrigation, Navigation, etc. ..	C.-1(3)—*Deduct*—Recoveries on Revenue Accounts. C.-2-1(3)— Do. D.-3(2) (1)—Establishment suspense. E.-4—*Deduct*—on account of Tools and Plant charges recovered from other Governments, Departments, etc. G.-1—*Deduct*—Pensionary charges not charged to Revenue. G.-2—Revenue Receipts.
27	Staff, House-hold and allowances of the Governor-General.	E.-3 (*a*)—Grants-in-aid, contributions, etc.
30	Foreign and Political Department	C. C.—Grants-in-aid, contributions, etc.
31	Home Department	A.-5—Grants-in-aid, contributions, etc. D.-7— Do. G.—Miscellaneous charges.
33	Legislative Department ..	C. C.—Grants-in-aid, contributions, etc.
34	Department of Education, Health and Lands.	C. C.—Grants-in-aid, contributions, etc.
35	Finance Department	A.-5—Grants-in-aid, contributions, etc. B.-3 (*a*)— Do.
36	Separation of Accounts from Audit.	Sub-heads C. 1 to C. 7 under 'C.—Experimental Offices in United Provinces in connection with the scheme for separation of accounts from audit' were rearranged in two groups according to the sub-heads opened on page 156 of the Book of Demands for 1927-28.
37	Commerce Department ..	E.—Grants-in-aid, contributions, etc.
38	Army Department	C. C.—Grants-in-aid. contributions, etc.
39	Department of Industries and Labour.	C. C.—Grants-in-aid, contributions, etc.
44	Police	C.—Lump sum charges paid to Provincial Governments (in place of the existing sub-head 'C—Lump sum charges paid to Provincial Governments for cost of police guards for central buildings for treasure, etc.') C.-5—Madras.

Grants. Serial No.	Description.	New sub-heads.
45	Ports and Pilotage	D.-5—Grants-in-aid, contributions, etc. (in place of the existing sub-head 'D.-5—Establishment charges paid to other Governments, Departments, etc.') F.—Training ship: F.-1—Expenditure on the maintenance of R. I. M. S. "Dufferin." F.-2—Conversion of the R. I. M. S. "Dufferininto"[a trainingship for Indian Dock Officers.
51	Archæology	F.—Archæological explorations. F.-1—Pay of Officers. F.-2—Pay of Establishments. F.-3—Allowances, Honoraria, etc. F.-4—Excavation charges (in lieu of the sub-head 'F.—Excavation charges'.)
54	Education	C.—Grants-in-aid to non-Government Secondary and Primary Schools (in place of the existing [sub-head C.—Grants-in-aid to non-Government Secondary Schools). D.—Scholarships and other Miscellaneous charges . D.-1—Charges of Rajkumar and Aitchison Colleges. D.-1. (1)—Pay, allowances and other expenses. D.-1. (2)—*Deduct*—Recoveries from the College Funds. D.-2—Grants-in-aid D.-3—Other charges.
55	Medical Services ..	A.-5 (*a*)—Charges in connection with Dr. Carters' visit. A.-8—Inspector of Medical Education on behalf of the General Medical Council in the United Kingdom. A.-8 (1)—Pay of officers. A.-8 (2)—Pay of Establishments. A.-8 (3)—Other Expenditure. A.-8 (4)—*Deduct*—Amount recovered from Provincial Governments. A.-9—Grants-in-aid, contributions, etc. B.-3— Do.
56	Public Health	C.-2. (4)—Supplies and Services and contingencies (in place of the existing sub-head 'C. 2(4)—Contingencies'.) C.-2 (5)—Grants-in-aid, contributions, etc. [existing sub-heads C.-2 (5) and C.-2 (6) being re-numbered as C.-2 (6) and C.-2(7)].
57	Agriculture . ..	A.-8—Grants-in-aid to Indian Indigo Association. A.-9—Deputation Allowance. B.-8—Grants-in-aid, contributions, etc. (in place of existing sub-head B.-8—Capital value of properties taken over from Military).

Grants. Serial No.	Description.	New sub-heads.
61	Commercial Intelligence and Statistics	G.—Payments to Railways and Steamship Companies in connection with the compilation of Rail and River borne statistics relating to raw cotton.
62	Emigration—Internal . .	B.-7—Establishment charges paid to Provincial Governments.
63	Emigration—External. .	A. A.—Grants-in-aid, contributions, etc.
64	Joint Stock Companies .	E. 4—Burma.
65	Miscellaneous Departments .	G.-2—Miscellaneous charges.
66	Indian Stores Department .	A.-6—Grants-in-aid, contributions, etc.
69.	Civil Works . . .	G.-5 (14)—Coorg Government. H.-4—*Deduct*—Tools and Plant charges recovered from other Governments, Departments, etc.
70.	Superannuation allowances and pensions	I.I.—Lump provision for payments in India. S.-5—Security Printing Press.
72.	Miscellaneous . . .	D.-2(4)—Grants-in-aid, contributions, etc. D.-3(4)— Do. D.-4(4)— Do. D.-5(4)— Do. D.-6(4)— Do. G.—Grants-in-aid, contributions, etc. (in place of 'G— Grants-in-aid'). H.-3(*a*)—Grants-in-aid, Contributions, etc. N.—Revenue Reserve Fund.
74.	Refunds	H.-4(*a*)—Registration. H.-6(*a*)—Irrigation. H.-7(*a*)—Jails. H.-9(*a*)—Education. H.-17—Industries. H. 19—Indian Stores Department.
75.	North-West Frontier Province .	Account V.—General Administration. B.-5—Grants-in-aid, contributions, etc. E.-12— Do. Account XII.—Medical. A.-4—Grants-in-aid, contributions, etc. Account XIII.—Public Health. A.-3—Grants-in-aid, contributions, etc. Account XIV.—Agriculture, Scientific Departments and Miscellaneous Departments. E(*a*)—Grants-in-aid, etc.
76.	Baluchistan . .	Account X—Education. A.—University. A.-1—Government Professional Colleges (existing sub-heads A to G being re-numbered as B to H.) H.-3—Miscellaneous. Account XIII.—Miscellaneous. G.—Allowances, Rewards, etc. (existing sub-head G being re-numbered as H.)

Grants. Serial No.	Description.	New Sub-heads.
77.	Delhi	Account II.—General Administration. A.-4—Grants-in-aid, contributions, etc. B.—Legislative Bodies (existing sub-head 'B—Finger Print Bureau' being re-numbered as BB.) D.-3(*a*)—Grants-in-aid, contributions, etc. Account III.—Administration of Justice. E.—Civil and Sessions Courts. E.-1—Other charges (in place of existing sub-head 'E—Other charges.') E.-2—Grants-in-aid, contributions, etc. Account IV.—Jails and Convict Settlements. A.-3(1)—Gross charges. A.-3(2)—*Deduct*—Probable Savings. D.—Loss or Gain by Exchange. Account V.—Police. A.A.—Grants-in-aid, contributions, etc. Account VII.—Medical. B.-6—*Deduct*—Amount debitable to other Departments. Account VIII.—Public Health. A.-1—Pay of Officer. A.-2—Allowances. D.—Establishment charges paid to other departments. E.—Bacteriological Laboratory. Account IX.—Other Expenditure Heads. C. C.—Civil works, G.—Other Miscellaneous Departments. G.-1—Inspector of Factories. G.-2—Inspector of Boilers. G.-3—Examination (in place of existing sub-head 'G.—Other Miscellaneous Departments—Inspector of Factories'). I.—English charges (High Commissioner) on Stores. J.—Loss or Gain by Exchange.
78	Ajmer-Merwara	Account V.—Other Expenditure Heads. A.-5—Judicial Commissioner.
79	Andamans and Nicobar Islands ..	Account I.—Convict settlement charges. A.-4—Grants-in-aid, contributions, etc. B.-3 (*a*)— Do. I.—Charges in connection with S.S. "Shahazada." I.-1—Gross charges. I.-2—*Deduct*—Recovery from Forest Department, etc. J.—Charges in connection with the R. I. M. S. Vessel "Clive".
83	Expenditure in England under the control of the Secretary of State.	E.—Miscellaneous civil charges. (3) General Administration (India). (26) Royal Commission on Agriculture in India. (27) Imperial Conference.

Grants. Serial No.	Description.	New sub-heads.
..	Political	Account I.—Political Agents. B.-8—Establishment charges paid to Provincial Governments, etc. C.-10—Works. Account II.—Other Expenditure Heads. J.-5—Charges in connection with the school for senior officers of the Indian State Forces.
..	Bangalore	Account I.—Police. A.-8—Grants-in-aid, contributions, etc. (existing sub-head A.-8 being re-numbered as A.-9). Account III.—Medical and Public Health. D.-2—Loss or Gain by Exchange (existing sub-head 'D.—English charges (High Commissioner) on stores' being re-numbered as D.-1.)
..	Western India States Agency ..	B.-1 (1)—Pay of officers (in place of existing sub-head B.-1 (1)—Superintendents, Assistant Superintendents and Deputy Superintendents.) B.-1 (7)—Grants-in-aid, contributions, etc. F.-2—Allowances (existing sub-head 'Grants-in-aid' being numbered as F.-1.) G.—Famine Relief.
..	Census	A.-4—Contingencies.
85	Capital outlay on Security Printing	As the expenditure against sub-heads H.-1 (1) to H.-1 (2) (3) is now debited to the personal ledger account it is no exhibited against the respective sub-heads but only in lump against the above sub-heads bracketed together. H.-1 (3)—Floating Capital.
85-A	Capital outlay on Currency Note Printing Press.	A.—Works. C.—Cost of Land. D.—Miscellaneous. D.-1—Pay of Officers. D.-2—Pay of Establishments. D.-3—Allowances, Honoraria, etc. D.-4—Contingencies. E.—English charges. F.—Loss or Gain by Exchange.
86	Irrigation Works—not charged to revenue.	B.-4—Pensionary charges (*vide* G.-1 in Demand No. 22.) B.-5—Less receipts on Capital Account.
92	Interest free Advances ..	Existing sub-heads A.-3 and A.-4 were amalgamated and designated 'A.-3—Advances recoverable, Military and Marine', A.-5 being re-numbered as A.-4.
93	Loans and Advances bearing interest.	A.-3 (4)—Passage Advances.

118. *Accounts classification.*—(i) Pensionary charges of the Irrigation Department which had hitherto been charged to the major head "15—Irrigation—Miscellaneous" have been classified under "45—Superannuation allowances and pension". Irrigation Department has been charged at 14 per cent. on the Establishment charges distributed over the major heads concerned by credit to the head "45—Superannuation, etc."

(ii) Charges on account of Police Training School hitherto debited to the minor head " District Executive Force " under the major head "26—Police" have been debited to a separate minor head "Police Training School."

(iii) Cost of the Standing Finance Committee for Railways has been debited to " 22—General Administration—Legislative Assembly ".

(iv) With effect from 1926-27 the receipts and expenditure of the Indian Stores Department have been recorded under the major head "XXVI-A and 37-A—Indian Stores Department" instead of being included in " XXVI and 37—Miscellaneous Departments ".

(v) A new major head " 38-A—Currency Capital Outlay Charged to Revenue" has been introduced.

(vi) New minor heads "Pensions and allowances paid in respect of the Provident Funds" and "Donation to Provident Fund" have been opened under the major head " 45—Superannuation, etc.".

(vii) The commutted values of pensions hitherto debited to the head " 45—Superannuation, etc.—commuted value of pensions " are being charged to capital in the first instance and the following heads have been introduced to book such transactions :—

60-B.—Commuted value of Pension—

1. Commuted value of Pension.
2. *Deduct*—Capital portion of equated payments out of Revenue.

45—Superannuation, etc.—

Equated Payments of Commuted value of Pension.

19—Interest—*Deduct*—Interest portion of the Equated Payments out of Revenue.

(This head to be operated upon with effect from 1927-28.)

Under the revised procedure, the payments, whether made in England or in India, are brought to account in India, in the first instance, under the Capital Major head, the amounts so debited in each year being repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. The rate of interest adopted is the rate charged on advances made to the Provincial Loans Fund.

The equated payments in respect of each year's commutations commence from the following year and are charged to the head "45—Superannuation Allowances and Pensions" or other appropriate major heads in the Revenue section of the accounts by credit to (*a*) the capital head " 60-B " for the capital portion of the payments, and to (*b*) " 19—Interest on ordinary debt " for the interest portion.

(viii) The Government of India have decided that with effect from the 1st April 1926, the charges in respect of police guards supplied to the offices, etc., at Calcutta under the administrative control of the Army and the Posts and Telegraphs Departments should be borne by those Departments instead of by the Civil Department as heretofore.

(ix) A new major head "52-I—Transfers to Revenue Reserve Fund" has been opened in 1926-27. See paragraph 26.

(x) Rewards given to private persons for information in furtherance of special aims of any Department have been classified under "Supplies and Services " instead of under " Allowances and Honoraria ".

(xi) The Government of India have decided that the cost of passages of officers (which takes the place of "Passage Pay" formerly treated as non-voted and adjusted under the sub-head "Pay of officers"), should be charged in the accounts under the sub-head Allowances, Honoraria, etc., a separate detailed head "Cost of passages granted under the Superior Civil Service Rules 1924" being opened for the purpose, and treated as non-voted or voted according as the pay of the officer is voted or non-voted.

(xii) On the introduction, with effect from the 1st April 1926, of the commercial system of accounting at the Security Printing Press at Nasik Road, the Secretary of State sanctioned the opening of a new major head " 52-B—Capital expenditure on the Security Printing Press" for the record of capital expenditure on the Press. Consequently the title of the major head " 60A—other Provincial Works not charged to Revenue " which was changed to " 60-A—Other works not charged to Revenue " to accommodate the capital expenditure on the Press was restored and the minor head " Capital outlay on Security Printing " opened under the latter head was cancelled. A personal Ledger account was also opened for the Press from the 1st April 1926 the date from which the commercial system of accounting was introduced and all transactions relating thereto were recorded therein.

(xiii) The Secretary of State has sanctioned a new major head "56-F—Currency Capital outlay not charged to Revenue" to record the capital expenditure incurred on the establishment of a press at Nasik Road, for the printing of Currency Notes.

(xiv) The Auditor General has approved of the opening of two minor heads " Works " and " Establishment " under the capital major head " 56-F—Currency Capital outlay not charged to Revenue " referred to at (xiii) above.

(xv) Under the orders of the Auditor General, the payments to customs clubs and charities have been debited to the head " Grants-in-aid" instead of to "Overtime and holiday allowances" in the customs budget.

(xvi) The charges on account of the police guard at the Security Printing Press, Nasik Road, which were, previous to the year 1926-27, debited to the head " 26—Police—Central " were on the introduction, with effect from the 1st April 1926, of a commercial system of accounting at the Press, debited to the Personal Ledger Account of the Press.

(xvii) It has been decided by the Auditor General that with effect from the accounts for 1926-27 expenditure on works in the Preventive Branch of the Northern India Salt Revenue Department should be recorded under a separate sub-head under "Preventive Establishment" instead of being shown under the major head "3A—Capital outlay on salt works" as hitherto. This change was necessary as the Preventive branch of the Department has not been commercialised.

(xviii) Contribution payable by the Government of India to the Bihar and Orissa Government in connection with the establishment of a high school at Pussa has been adjusted under the appropriate service head, *viz.*, "31—Education" instead of under the head "51-A—Miscellaneous adjustments between Central and Provincial Governments " with effect from 1926-27.

(xix) The Government of India have decided that the expenditure under the head "Suspense" in the case of the N.-W. F. Province canals hitherto classified under Capital (Major head 55—Construction of Irrigation Works, etc.—Grant 86, sub-head B-3) should be classified under Working expenses (Major head XIII Irrigation, Navigation, etc., Grant 22, sub-head F) with effect from the year 1926-27.

(xx) The discretionary grant of Rs. 3,000 of the Collector of Salt Revenue, Bombay, which, prior to the year 1926-27, used to be provided under the sub-head " contingencies " was, in the year under report, provided under a sub-head " I-6—Reserve at the disposal of the Collector of Salt Revenue " under Demand No. 18—Salt.

(xxi) The following Minor heads under the Major head " 56-E—Capital Outlay on Vizagapatam Harbour " were approved by the Auditor General for recording expenditure on the Harbour Works in such a way as to facilitate compilation of the Appropriation Accounts :—(1) Preliminary Expenses, (2) Lands, (3) Reclamation (including Dredging), (4) Works, (5) General charges, (6) Suspense and (7) Interest during construction.

(xxii) A new minor head " Pension of the Madras Medical Fund " has been opened in the accounts under " 45—Superannuation Allowances and Pensions " from 1926-27.

(xxiii) The following new minor heads have been opened under the major head "52—Extraordinary Payments" :—

(*a*) Irrecoverable temporary loans written off.

(*b*) Payments of reparation awards by the Government of India in respect of claims of Government Departments, etc.

CHANGES IN THE CLASSIFICATION OF EXPENDITURE FROM VOTED TO NON-VOTED, FROM CENTRAL TO PROVINCIAL, AND *vice versa*.

119. *Voted and Non-voted.*—(i) Sumptuary allowance and tour expenses of the Governor General and expenditure from contract allowance and that on account of state conveyance, and motors have been ordered to be treated as non-votable instead of as votable as hitherto done.

(ii) It has been decided by the Government of India to class all expenditure on the erection, maintenance and upkeep of Churches and European cemeteries under "41—Civil Works—Central—Ecclesiastical" as non-voted with effect from 1st April 1926.

(iii) The travelling allowance of officers whose pay is non-votable has been classified as such in the accounts of the year under report as it has been decided that "travelling allowance" is covered by the term "Salaries" in Section 1(3) of the Government of India (Civil Service) Act, 1925.

(iv) The Government of India have decided that the refund in cash of contributions to the Indian Civil Service Family Pension Fund recovered in excess should be treated as non-voted.

(v) Under instructions from the Auditor General, the expenditure on account of "Special pensions connected with War 1914", which, prior to the year 1926-27 was classified as non-voted, was in the year under report, treated as voted.

(vi) Charges in the Persian Gulf Division which were previously treated as voted have been classified as non-voted.

(vii) Fees, commissions, etc., paid to the English Architects of the Delhi Public Works Department were, prior to 1926-27, classified as voted expenditure in the Demand for 'Delhi Capital Outlay' and provision was similarly made in the Demand for Grant No. 91 for 1926-27. The expenditure during 1926-27 was, however, treated as non-voted and funds provided by the Finance Department.

The Accounts Office concerned states that the matter whether the change in classification has the approval of the Governor General under Sub-Section (4) of Section 67-A of the Government of India Act has been referred to the Government of India in the Department of Industries and Labour by the Secretary, New Capital Committee. The reply is awaited.

(viii) All charges in Political Agencies outside India are, under the orders of the Governor General in Council declaring them as "Political", treated as non-voted, but customs charges at Duzdap are, under the orders of the Government of India, treated as voted.

120. *Provincial to Central, or* vice versa.—(i) In the year under report, the Government of India accepted the claim put in by the Bombay Government on account of the services rendered to the Central Government by their law officers, and re-imbursed the charges incurred by them on this account from the commencement of the "Reforms", *i.e.*, from the year 1921-22.

(ii) Prior to 1926-27, the expenditure incurred in Burma on account of the pay and allowances, etc., of the Wireless Telegraphy Inspector was distributed between the Central and Provincial Governments in the proportion of 45 per cent. and 55 per cent. respectively. As the Government of India decided that such expenditure should be debited wholly to Central Revenues, the entire cost was borne by the Central Government in 1926-27.

(iii) The cost of R. I. M. Vessels attending the lighthouses and light-ships on the Burma coasts were, prior to 1926-27, borne entirely on the R. I. M. estimates. It was ruled by the Government of India that the Marine Department should be treated as a Commercial Department and should charge and be charged for services rendered to or by other Departments. The cost of R. I. M. Vessels employed in tending lights was therefore debited against the Ports and Pilotage budget of Burma (Central) during 1926-27.

(iv) The classification of loans and advances granted to the Members of the Ex-Royal Family of Burma was changed from Provincial to Central under the orders of the Government of India.

121. *Expenditure declared as 'Political'.*—(i) Under Section 67A, sub-section 3, clause (v) of the Government of India Act, the Governor General in Council has decided to treat as 'Political' the Central Government's share of the cost of the Bombay Political Department Section establishment. The expenditure has accordingly been classified as non-voted in accounts.

(ii) The Government of India have decided to declare all expenditure in connection with the tour in India during 1926-27 of Their Royal Highnesses The Crown Prince and Princess of Sweden as "Political".

(iii) Under Section 67A, sub-section 3, clause (v) of the Government of India Act, the Governor General in Council has decided that the expenditure on account of compensation to the Kishengarh Durbar for loss of water rights in the catchment area of Sambhar Lake should be treated as "Political". The expenditure has accordingly been classified as non-voted in the accounts and debited to the account head 3—Salt—Salt compensation.

CHANGES IN THE FORM OF GRANTS OR APPROPRIATION ACCOUNTS OR OF ANY IMPORTANT STATEMENTS OR SUBSIDIARY ACCOUNTS APPENDED TO THE APPROPRIATION ACCOUNTS.

122. The following are some of the improvements introduced in the Appropriation Accounts for 1926-27 :—

(i) In the form of the Appropriation Accounts of wholly non-voted heads the words " Appropriation " and " Appropriated " have been used instead of the words " Grant " and " Granted ". See paragraph 2.

(ii) All uncovered excesses and important excesses over reduced grants have been brought to notice in the explanatory footnotes.

123. (1) No balance sheet in connection with the Commercial Accounts of the Northern India Salt Revenue Department has been prepared for the reasons stated in paragraph 41.

(2) The forms in which the subsidiary accounts relating to the Grant for Agriculture were hitherto presented have been replaced by a Production or Trading and Profit and Loss Account, a Balance sheet and a store account submitted by the Commercial Audit Department which have for the first time been appended to the Appropriation Account for Grant No. 57—Agriculture. See also paragraph 66.

(3) The Accountant General, Central Revenues, was requested by the last Committee on Public Accounts to reconsider the form of the statement of expenditure on important new works appearing on pages 283-294 of the previous year's report, in order to make it more self-explanatory. The statement has been re-examined and certain suggestions have been put forward to the Controller of Civil Accounts for consideration by the Government of India, Finance Department. The method of grouping the details as exhibited in the statement appended to the appropriation account of Grant No. 69 of this report has been slightly changed tentatively.

(4) Subsidiary accounts and statements have for the first time been appended to the Appropriation Accounts of the following Grants :—

(i) *Grant No. 16—Customs.*—A *pro-forma* account showing the receipts and expenditure of " Overtime and holiday allowances ".

(ii) *Grant No. 19—Opium.*—A Profit and Loss Account and a Balance sheet.

(iii) *Grant No. 76—Baluchistan.*—A *pro-forma* account showing the transactions connected with the Experimental Fruit Farm at Quetta.

(iv) *Grant No. 79—Andaman and Nicobar Islands.*—A *pro forma* Profit and Loss Account in respect of S.S. "Maharaja".

(v) *Grant No. 89—Capital outlay on Vizagapatam Harbour.*—Store Account.

SECTION IV.—MISCELLANEOUS OBSERVATIONS.

CONSTITUTION AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS.

124. This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Central Government (now called the "Appropriation Accounts of the Central Government and the Audit Officer's Report thereon") and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members including the Chairman of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly :—

(i) every re-appropriation from one grant to another grant;

(ii) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and

(iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Report or in the Auditor General's forwarding comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to

disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

CONSTITUTION AND FUNCTIONS OF THE STANDING FINANCE COMMITTEE.

125. This Committee has been appointed, in pursuance of a decision of the Legislative Assembly, to deal with proposals for expenditure before they are sanctioned or included in the Budget. It is composed of Members not exceeding fourteen in number elected by the Legislative Assembly to which is added one Member of the Assembly nominated by the Governor General. The Member so nominated is the Chairman of the Committee.

The functions of the Committee are :—

(i) to scrutinise all proposals for new votable expenditure in all Departments of the Government of India,

(ii) to deal with proposals relating to allotments out of lump sum grants,

(iii) to suggest retrenchments and economy in expenditure, and generally,

(iv) to assist the Finance Department by advising on such cases as may be referred to it by that Department.

ACTION TAKEN ON PREVIOUS AUDIT AND APPROPRIATION REPORTS.

126. *Audit and Appropriation Accounts for 1925-26.*—The Committee on Public Accounts at their meetings held in the month of August 1927 considered the various questions arising out of the Audit and Appropriation Accounts, Central (Civil), for the year 1925-26. The Auditor General and the Accountant General, Central Revenues, were present at these meetings, but the latter was not invited to attend the meeting or meetings at which the draft report was discussed.

127. *Excess Grants for 1925-26.*—The excesses over grants reported in paragraph 9 on page 5 of the Audit and Appropriation Accounts for 1925-26, as requiring to be covered by the excess votes of the Legislative Assembly, were regularised by excess grants voted by that body at their meeting of the 27th March 1928.

All the excesses over appropriation for non-voted expenditure, as detailed in paragraph 10 on page 6 of the Audit and Appropriation Accounts for 1925-26, were similarly sanctioned by the Governor General in Council (Finance Department).

128. The Governor General in Council carefully examined the causes of the excesses under the various voted grants which had been briefly explained in paragraph 10 of the Report of the Committee on Public Accounts and agreed with the Committee that excess votes under 'tour expenses' in the grant for Staff, Household and Allowances of the Governor General could be avoided by making more systematic attempts during the course of the year to evaluate the cost of probable tours. He accepted the suggestion that in regard to payments to provincial Governments for a share of the cost of the provincial Secretariats on account of the administration of Agency subjects, for which budget provision had been made on an estimate of the expenditure likely to be incurred during the coming year, the payment should be restricted to the budget provision, and that any excess payable based on the actuals of the year should be provided for and paid in the following year. The Central Board of Revenue have taken steps, as suggested by the Committee, to watch liabilities on account of Customs refunds. The general question of modifying the system of large annual adjustments in accounts that are now made, and substituting accounts arrangements which will represent improved machinery for watching liabilities concurrently with events, is now under the consideration of the Government of India, Finance Department, in consultation with the Auditor General and the other Departments of the Government of India.

With reference to the excess of Re. 1 shown against Grant No. 46—Geological Survey in item 6 of the tabular statement at paragraph 9 of their Report on the Accounts of 1925-26, the Committee on Public Accounts observed that the real excess over the grant was Rs. 1,731 if the exchange charge of Rs. 1,730 on the expenditure on stores in England amounting to £519 which had been adjusted against Grant No. 44—Survey of India was included. This erroneous adjustment was attributed to the fact that the monthly accounts of the High Commissioner on which the exchange adjustments were based, did not show separately the stores expenditure chargeable against the grants 44 and 46 separately. The Government of India, Finance Department have asked the Chief Accounting Officer to the High Commissioner to furnish in the monthly accounts rendered by the latter, details by grants of the figure under "Stores for India on account of Scientific Departments" by means of a footnote.

129. The following statement shows the recommendations or suggestions made by the Committee on Public Accounts in their Reports on the Accounts upto and including 1925-26, on which final action is still awaited. The cases on which the Committee made no recommendations

or suggestions but on which action still remains to be taken are detailed in paragraph 131.

Serial No.	Reference to Audit and Appropriation Reports, if any.	Recommendations or suggestions for consideration.	Remarks.
		Appropriation Report for 1922-23.	
1	..	It is desirable that an inventory of all Government property, buildings, etc., should be kept and that the adequacy of the existing system of checking dead stock register should be considered.	The Auditor-General has submitted a report which is now under consideration of the Government of India, Finance Department.
		Appropriation Report for 1923-24.	
2	..	The new and important items of expenditure not contemplated when the original estimates were framed, of which the cost can be met from savings within the grant, should be brought to the notice of the Legislative Assembly by means of a token vote.	The Committee on Public Accounts reverted to this question again in their Report of 1926, *cf.* paragraph 110 (*vi*) of the last Audit and Appropriation Accounts. The Government have submitted their proposals to the Secretary of State.
3	..	A separate Accounts Office at Peshawar for the North-West Frontier Province be established.	Steps are being taken by Government to accelerate the opening of the separate Accounts Office at Peshawar.
4	..	Proposals for the institution of a Civil Contingencies Fund.	The question was further discussed by the Committee on Public Accounts in their report of 1926. The proposals have been submitted to the Secretary of State by the Government of India.
5	..	Question of improving the procedure for preventing technical excesses over Public Works grants which are sometimes caused by the difficulty of estimating accurately the result of the *pro rata* distribution of joint establishment and tools and plant charges over individual grants or sections of grants.	Orders sanctioning a fixed percentage of departmental charges have been issued in the case of the United Provinces and Madras. As regards the other provinces, the question is under consideration of Government.
		Audit Report for 1922-23.	
6	..	It is desirable to amend and simplify the leave rules and the decision in this matter should be expedited.	The question is still under consideration of Government.

Serial No.	Reference to Audit and Appropriation Reports, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit Report for 1923-24.	
7	..	The question of the treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure be considered carefully by the Government of India.	The Auditor-General formulated certain proposals and also made a reference to the Comptroller and Auditor-General in England. His proposals were also discussed recently at the Conference of the Financial Representatives of Provincial Governments, and they have undertaken to examine the proposals in detail. The Governor General in Council awaits a further report from the Auditor General and the result of further examination by the Provincial Governments.
8	..	Introduction of a system of internal check on customs receipts, which will ensure an efficient scrutiny of the collection of such dues.	The matter is still under the consideration of Government whose orders are awaited.
9	..	The fact that an officer has retired between the date of committing an irregularity and the date of the discovery is not by itself a sufficient justification for not taking any disciplinary action at all in the matter.	Any decision that may be arrived at on the question of disciplinary action against retired officers will, it is understood, be embodied in the new sets of Pension rules. The Government of India do not now propose to issue any separate orders on the subject.
10	..	Rules should be framed providing that unusual conditions in new contracts or material variations in contracts already made, should not be accepted without the consent of the Finance Department.	The Committee on Public Accounts reverted to this question in their report of 1927. After studying the elaborate set of rules prepared by the Treasury for the placing and control of contracts in England and after sifting the Audit and Appropriation Accounts and the evidence of departmental witnesses, the Committee on Public Accounts suggested the incorporation in the rules to be issued by the Finance Department of certain broad fundamental principles. The Governor General in Council has accepted those principles and hopes to issue the rules at an early date.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25.	
11	..	Direct access of the Auditor-General to the Secretary of State.	The Committee on Public Accounts, while recording conclusion that the question of the grant to the Auditor-General of facilities for direct access to the Secretary of State is one which should properly be left for examination by the Statutory Commission, suggested that, in the meantime, in cases where the Auditor General requires the Government of India to obtain the orders of the Secretary of State the reference should be made with reasonable promptitude. The Government of India consider that this is obviously desirable and have already issued necessary instructions.
12	..	The Committee did not consider it desirable that subsidiary accounts setting out transactions of institutions mainly supported by grants-in-aid from Government should be included in the Appropriation Accounts, provided that there is a satisfactory audit of such accounts and that Government receive a copy of the audited accounts.	Formal orders of the Government of India are awaited.
13	Paragraph 27.	Introduction of a system of internal check on customs receipts.	See item 8.
14	Paragraphs 28—31.	The Committee on Public Accounts expressed a hope that every endeavour would be made to expedite the revision of the Sea Customs Act.	The amending Bill is being drafted.
15	Paragraphs 60-62, 99, 109, 158-159, 202 (a), 205 and 206.	See item 10	See item 10.
16	Paragraph 89.	The Committee on Public Accounts desired that the Central Board of Revenue should examine whether some other method of supplying the power could not be devised, the present Electric Power House having been dismantled.	The matter is under investigation by the Central Board of Revenue.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
17	Paragraph 110	Question of payment to the staff of the Aitchison College, Lahore, direct from the College funds, and of treating the staff as on foreign service.	The payment is now made direct from the college funds, but the question of treating the staff as on foreign service is still under the consideration of the Government of India.
18	Paragraph 118	The Committee commented upon the state of affairs relating to the accounts of the Muktesar Laboratory as being very unsatisfactory.	The Committee of 1927 were informed that the case was still *sub-judice*. They, therefore, left it to the Committee of the next year to deal with it. See paragraph 67.
19	Paragraph 119	The Committee observed that recourse to the Indian Stores Department was not compulsory and that co-ordination of purchases for various departments might make it possible to conduct the operations of the Department more economically than at present.	The Government of India have stated that the proposal to institute a Standing Committee for the purpose of such co-ordination was receiving careful consideration in the Department of Industries and Labour in consultation with the Army and the Railway Departments which are the largest purchasing Departments. The Committee also suggested that the account of the non-commercial portion of the work of the Indian Stores Department connected with the development of Indian industries should be exhibited separately and this suggestion is being examined by the Government of India in consultation with the Audit Officer.
20	Paragraphs 129-131, 134-139 and 210 and 212.	Revision of Fundamental Rule 45.	See paragraphs 72 and 100.
21	Paragraph 182	See item 34.	See item 34.
22	Paragraphs 194-201.	The Committee after going through the report of the departmental enquiry referred to in pragraph 89 of the previous year's report, and the results of the departmental investigation into the accounts of the Delhi Stone-yard, came to the following conclusions :— *As regards administration of stores.*—(i) That the system followed by the Delhi Public	The Governor General in Council agrees with the conclusion of the Committee on Public Accounts that in normal conditions the sound rule in paragraph 360 of the Public Works Department Code, regulating the purchase and manufacture of reserve stock should be rigidly followed. He observes that steps believed to be adequate have been taken to guard against

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
		Works Department was not completely based on the Public Works Department Code and that the innovation made rendered it difficult for audit to detect financial irregularities, but that the institution of the separate Pay and Accounts Office had resulted in an improvement of the system;	
		(*ii*) That even though there might have been at the time justifiable reasons for the collection of materials in advance of requirements, in normal conditions now ruling the sound rule in the Public Works Department Code should be reverted to.	
		(*iii*) That there was justification at the time for experimenting in porcelain conduits and that, notwithstanding the loss involved, there had been a net ultimate saving due to large drop in the price of steel conduits subsequently used.	
		As regards the Stoneyard case.—	
		(*i*) That there were serious defects in the system of accounts maintained, in the terms of the contracts and in the method of supervising their execution.	
		(*ii*) That no attempt had been made to work out the actual percentage for wastage for the dressing and finishing of stones, to measure the outturn and to compare the stock of finished stones in the Yard with the stock received on this basis.	
		(*iii*) That though the final percentage of wastage *viz.*, 41 per cent. was not excessive and the physical count, since conducted, had to be accepted as correct, yet the Committee was under the	the recurrence of irregularities similar to those brought to light in the accounts of the Stoneyard.
			In regard to the alleged failure of audit referred to in paragraph 89 of the previous year's Report the Auditor General informed the New Capital Committee that the allegation was being investigated and that he would, in the ordinary course, take such measure as might appear to him to be desirable. He also pointed out that even if it be established in any particular case that an Audit Officer had failed to detect a particular irregularity, such failure could not absolve either the Government servant who committed the irregularity or the Superior Officer whose duty it was to supervise his work.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—concld.	
		impression that the serious irregularities disclosed both in the accounts and in the methods of supervision of the Stoneyard, over a period of years, might have involved loss to Government. (iv) Adequate steps had been taken to guard against the recurrence of similar irregularities. *As regards disciplinary action.*—The Committee made a general recommendation that Government should examine the question at greater length and place before the next Committee a considered statement of the principles which should regulate this matter.	
		Audit and Appropriation Accounts for 1925-26.	
23	..	Question regarding necessity for submitting outgoings on account of Loans and Advances to the annual Vote.	The Governor General in Council is aware of the anomalies in the existing procedure, which arise out of the wording of the existing section 67-A of the Government of India Act, and is examining the question of altering the section in a suitable manner in connection with any revision of the Act after 1929.
24	..	Question of codification of the financial powers of the Departments of the Government of India and the means by which audit may discharge its normal function of ensuring that these powers are not exceeded.	The Governor General in Council states that this will be done and further material on the subject will be placed by the Finance Department before the next Committee on Public Accounts.
25	..	The Committee observed that a careful watch should be maintained against cases in which there is deliberate underspending under voted grants with a view to release funds for meeting any considerable schemes of non-votable expenditure.	The question how far it would be possible for the Audit Department to render effective assistance to the Committee on Public Accounts in this matter is under the consideration of the Auditor-General.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—contd.	
26	..	Audit of receipts and stores. The Committee on Public Accounts have left it to the Government of India to ascertain from the Comptroller and Auditor-General in England the procedure obtaining in that country and desire that the Government of India should present their considered views on the subject to the Committee in the year 1928-29.	Final decision of Government in this matter is awaited.
27	..	Desirability of formulating general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.	The Governor General in Council agrees with the Committee on Public Accounts that it may be desirable to consider whether without laying down any hard and fast rules, some practical formulæ can be devised for the general guidance of departments and their officers. The matter is under the consideration of the Government of India.
28	..	The Committee left it to the Committee of the following year to obtain from the Central Board of Revenue a full memorandum on the working of Khewra Electrification Scheme.	*Nil.*
29	Paragraph 45	It was remarked that clerks who maintain accounts should not be allowed also to make disbursements except in small offices where, however, provision should be made for necessary supervision by the Officer in charge of the Office.	The orders of the Government of India are awaited.
30	Paragraph 52	Unsatisfactory state of affairs relating to the accounts of the Muktesar Laboratory.	See item 18.
31	Paragraphs 56 & 86.	Revision of Fundamental Rule 45.	See paragraphs 72 and 100.
32	Paragraph 66	*Pro rata* distribution of establishment and tools and plant charges.	See item 5.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—contd.	
33	Paragraph 67	The Committee on Public Accounts drew the attention of the Government to the criticism of the Examiner of Government Press Accounts that the figures shown in the statements showing progress of realisation and the store account of the Publication Branch for the year 1925-26 were entirely unreliable and that no useful purpose would be served by attempting to verify incorrect figures. They also added that the practice of showing under the head "Value of Books issued on Book Debits" the average amount based on the issues made during two months of the year was incorrect.	The orders of Government are awaited in this matter.
34	Paragraph 79	The Committee on Public Accounts looked forward to the receipt next year of the *proforma* and subsidiary accounts of the Andamans and Nicobar Islands.	See paragraph 87.
35	Paragraph 84	See item 10 . . .	See item 10.
36	Paragraph 89	See item 22 . . .	See item 22.
37	Page 119, Note 1.	The Committee on Public Accounts consider it desirable that the store account should be subject to audit.	See item 26.
38	Page 133, Observations under B—Store Account for 1925-26.	The Committee recommended that the retention in the depôt of the Chinese Expeditionary Force and Indian Expeditionary Force Stamps which had been lying in stock for a long time should be considered by the Central Board of Revenue.	The matter is under consideration of the Central Board of Revenue.
39	Page 139, Sub-head D. 1 (2) and D. 2 (2), and page 143, Note 4.	The Committee observed that supplementary grants had been obtained which proved unnecessary, and agreed with the Auditor-General that the supplementary grants could have been avoided had the controlling officer kept an	Orders of Government are awaited.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—contd.	
		adequate check over the progress of expenditure. As regards the observation of the Auditor-General that the percentage of establishment to works expenditure appeared to be excessive, it was explained to the Committee that in order to reduce the percentage it had been proposed that the Department should take over the control of roads, etc., in the province. The Committee considered the latter a very sound suggestion and expressed a desire to be informed whether it had been accepted.	
40	Page 310—Notes W. 2 (1) & (2).	The Committee on Public Accounts commended to the consideration of Government the question raised by the Auditor-General whether arrangements should not be made which would ensure that the Central Government would include in its budget as a receipt from the Provincial Government a sum equivalent to the amount budgeted for by the latter for payment to the Central Government.	The orders of Government are awaited.
41	Page 402—Sub-head D. 1.	As the expenditure under Grant 77—Delhi is controlled by the Chief Commissioner, Delhi, the Committee suggested that an officer from the Delhi Administration should be invited in future to appear before them with the officer from the Home Department. The Committee observed that from their point of view one department should be responsible for watching the progress of expenditure.	The orders of Government are awaited.
42	Page 434—Sub-head J. 1.	The Committee on Public Accounts suggested that the necessity for the continuance of the fixed contract grant in Central India should be examined by the Department concerned.	The orders of Government are awaited.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—concld.	
43	Page 467—Sub-head A. 11.	As regards the classification of all expenditure under Aden as non-votable, some of the members of the Committee on Public Accounts were of opinion that it should be a convention that an opportunity should be given to the Committee or the Assembly to express their views before the Governor General declared an item of expenditure as non-votable, which had previously been votable.	The decision of Government is awaited.

130. The following statement shows the recommendations or suggestions made by the Committee on Public Accounts in their Reports on the Accounts upto and including 1925-26, which have since been settled.

Serial No.	Reference to Audit and Appropriation Reports, if any.	Recommendations or suggestions for consideration.	Remarks.
		Appropriation Report for 1922-23.	
1	..	Question whether grants sanctioned by the Legislature should be for *gross* or *net* expenditure in cases where recoveries occur which may be taken in reduction of expenditure.	See paragraph 3, fourth sub-paragraph.
		Appropriation Report for 1923-24.	
2	..	In all cases where the expenditure exceeds the amount granted by the Legislative Assembly, though the excess is covered by allotment of funds from the reserves, steps should be taken to obtain a grant from the Assembly to cover the excess.	The proposal has been given effect to in the Supplementary Grant presented to the Assembly to regularise such allocations from the reserve during the year 1926-27.
		Audit Report for 1923-24.	
3	..	In order to avoid the risk of defalcation, fees in respect of minor services rendered by Government, *e.g.* passport fees, which are transmitted direct by the collecting officer to the treasury, should be collected by means of stamps.	After careful examination of the question it has been decided by Government that no great advantage would be gained by an extended use of stamps for payment of fees and in very many cases such form of payment would be highly inconvenient and often liable to the very abuses which the proposal intends to avoid. Instructions have

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit Report for 1923-24—concld.	
			been issued by Government to the effect that direct payment to the Treasury should be insisted on in all cases where the fees for services are definitely fixed and can be easily ascertained by applicants. In the cases where the fees cannot be paid direct into the Treasury or a Branch of the Imperial Bank, it has been decided that the duty of seeing that the receipts are properly accounted for and duly remitted into the Treasury should be imposed upon a responsible officer and that when the receipts are considerable, provision should be made for periodical audit.
		Audit and Appropriation Accounts for 1924-25.	
		Comments on over-estimating specially in the provision made for establishments and in the sums entered under heads relating to expenditure on works whether chargeable to Capital or revenue, and recommendation regarding the system of lump cuts.	The Governor General in Council has noted with interest that the system of lump cuts introduced in the civil estimates during the year 1925-26 has been justified by results. He hopes that by a larger and more judicious use of the system not only in the Civil Department but in other Departments as well it will be possible to present estimates to the Legislative Assembly which will approximate closely to the final outturn of the year. He agrees with the Committee that wherever possible the necessary reduction in the estimates should be made under the various detailed heads. On the other hand he observes, with regret, that the importance of estimating works expenditure correctly has not been sufficiently realised and it must once more be impressed upon all officers and Departments concerned that a careful calculation of requirements in respect of such expenditure is imperative so that, as pointed out by the Committee, the estimates under other heads such as Interest and Establishments may not be widely disturbed.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
5	Paragraph 24	In respect of misrepresentation of facts and manipulation of accounts to avoid objection, the Committee agreed with the Auditor General that any steps which might be necessary to check such practices should be promptly taken.	The attention of disbursing officers has again been drawn by the Delhi New Capital Committee to the instructions already issued and they have been enjoined to observe these orders.
6	Paragraphs 44-54, 57, 61, 66, 67, 70, 72 and 80.	Question relating to the Sambhar Improvement Scheme.	The orders of the Government of India have since been issued on the cases of financial irregularities reported to them in connection with the Sambhar Improvement Scheme. The Government of India have recorded their entire disapproval of the late Executive Engineer's habitual disregard of the rules and principles laid down by Government for the execution of public works and expenditure of public funds thereon and have also stated that the heads of the department failed in the discharge of the responsibility which lay upon them as heads of their Department for controlling the financial operations of the late Executive Engineer and for bringing to the notice of Government from time to time the necessity for the large modifications that the Sambhar Improvement Scheme was undergoing in the course of execution. The orders issued by the Government of India were considered by the Committee of 1927 who expressed their regret that the Government did not find themselves able to afford them the opportunities for making a thorough investigation into the matter and they complained that while the seriousness of the case was difficult to exaggerate, sufficient material had not been placed before them to enable them to carry out this investigation which was laid upon them by their

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.

Audit and Appropriation Accounts for 1924-25—contd.

predecessors. The Committee were unable to endorse the view expressed by Government that the Scheme as a whole had proved to be to the public advantage and stated that in their opinion the Government had taken a lenient view of the conduct of the heads of the Department and of the Executive Engineer. The Committee expressed their regret that no attempt had been made to distinguish the question of the stabilisation of Supply from that of general improvements of organisation and manufacture before sanction was accorded to the different parts of a Scheme of this magnitude and hoped that the financial position and prospects as well as the other aspects of the whole of the Scheme of Salt supply from the Sambhar Lake and the Salt Range would be comprehensibly examined and put on a business footing at a very early date.

In the Resolution issued on the subject the Government of India pointed out that the accounts of the Scheme had been subjected to a thorough and searching scrutiny by the Audit Department and that all the criticisms of the Auditor had been admitted by them to be substantially correct and in these circumstances they did not consider it necessary that a fresh audit of the whole Scheme *ab initio* by the Committee would be practicable and, if undertaken, would serve any useful purpose. With regard to the suggestion made by the Committee that the financial position and prospects of the whole Scheme of salt supply from the Sambhar Lake and Khewra should be comprehensibly examined and placed on a business footing, the Government of India have referred to the various reforms and economies that

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
			have recently been introduced in the working of the Northern India Salt Revenue Department with a view to improve administratively and financially the system of salt supply in that Department and have stated that the possibility of further economies and improvements is receiving the unremitting attention of the Central Board of Revenue.
7	Paragraph 73	Question relating to the Sambhar Improvement Scheme.	The Government of India have since issued orders that the quantities of salt dumped at the Central Store at Sambhar during the extraction season should be checked and that the several platforms on which salt is dumped should be cleared in rotation with a view to verify the stock of salt on an approximate basis.
8	Paragraph 110	The Committee on Public Accounts recommended that either the practice of meeting the expenditure of Rajkumar and Aitchison Colleges initially should be abandoned or steps should be taken to ensure recoveries being made in advance.	The Government of India have, with effect from 1st April 1927, modified the procedure for the payment of the pay and allowances of the superior staffs of the Rajkumar College, Rajkot, by introducing the system of direct payment from the College Funds instead of such payments being made in the first instance, from the general revenues, and their subsequent recovery from College Funds. Thus the staff is treated as on regular foreign service. As regards Aitchison College, Lahore, see item 17 of paragraph 129.
9	Paragraph 113	Disposal of the large balance of stores kept at the X-Ray Institute at Dehra Dun.	The Government of India in the Department of Education, Health and Lands have issued necessary orders for the disposal of the surplus stores at the Institute and have also impressed upon the Director General, Indian Medical Service, the desirability of not indenting for stores in excess of requirements.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—contd.	
10	Paragraph 133	Necessity of obtaining a reasonable return on the capital invested on furniture in residential buildings at Simla and Delhi.	The question was fully considered by a Committee in 1924 presided over by the Hon'ble Finance Member. It has again been examined carefully by the Government of India as a result of which it has been decided not to raise the rent.
11	Paragraphs 143-149, and 151.	The Committee agreed with the Auditor-General that special care should be taken by High Officials not to ask for furniture which is inadmissible under the rules from supplying officers.	The Government of India have issued orders directing High officials to refrain from asking subordinates of the Public Works Department for inadmissible articles of furniture.
12	Paragraph 184	Unauthorised drawing by a certain officer of Port Blair of his increment of pay.	The Committee on Public Accounts accepted the explanation furnished by the Government of India, Home Department, and agreed with their remark that the officer did not use his official position to compel the Treasury Officer to take action which both of them knew to be improper. It was also agreed that the audit authority was partly responsible for the irregularity, but the officers concerned—more specially the Treasury Officer—should have known that the rule on which they relied did not overrule the provisions of Article 51 of the Civil Account Code, Volume I, which prescribes that increased salary may not be drawn until authority has been received from the local Accountant General.
13	Page 242—Store Account of Salt.	Production of Salt at the lowest possible cost and the question of the amount to be kept in stock.	The large wastage shown in 1924-25 was an estimate made for the first time of the wastage suffered in the large stock of reserve salt which had been in store for many years. After considering the Special Officer's Report the Government of India decided that the existing Bombay system of weighing and accounting of salt and of fencing and guarding in the factories should continue, but they

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1924-25—concld.	
			prescribed that a report detailing the quantities sold and giving an estimate of the quantities manufactured and in store, should be submitted to the Central Board of Revenue every fortnight throughout the year so that the Government of India might be kept more closely in touch with the progress of manufactures and of sale and with the state of stocks of salt in hand. The above report is submitted regularly. The revised method laid down by the Government of India regarding calculation of the cost price of salt manufactured at Kharaghoda is being followed.
14	Page 265, Sub-head A. 1.	Excess expenditure of nearly 17 lakhs under "Interest on Ordinary Debt."	The excess was investigated and a memorandum explaining the excess was submitted to the Committee on Public Accounts in August 1927.
		Audit and Appropriation Accounts for 1925-26.	
15	--	The Committee drew attention to the fact that the savings under voted grants were larger than those under non-voted appropriations and to the suggestion that this might be due to a tendency to overestimate in apprehension that excess under voted grants, requiring as they do the sanction of the Assembly, might not always be readily accepted by that body.	The Governor General in Council observed that he had not so far noticed such a tendency in any Department, but he agreed that the possibility of its arising could not be ignored and wished to impress on all Departments that deliberate overestimation could not in any circumstance be justified and should be scrupulously avoided.
16	--	Giving receipts and certificates which do not accurately represent facts. The Committee on Public Accounts expressed the hope that heads of departments would visit with severe displeasure and penalty all cases of laxity in signing certificates.	The Governor General in Council has no hesitation in endorsing the view which the Committee took of such practices where they existed. It is imperative that every public official should entertain the most scrupulous sense of his responsibility in respect of his signature on documents of financial importance and that failure to do so should be regarded as a serious breach of duty.

Serial No.	Reference to Audit and Appropriation Accounts, if any.	Recommendations or suggestions for consideration.	Remarks.
		Audit and Appropriation Accounts for 1925-26—concld.	
17	Paragraphs 36 and 112.	Question relating to the Sambhar Improvement Scheme.	See item 6.
18	Paragraph 57	Regulation of rents charged for furniture supplied to residential buildings.	The maintenance charges on furniture in Simla residences during 1926-27 did not exceed the limit reached in 1925-26.
19	Paragraph 74	The Committee on Public Accounts considered that the irregularity should be communicated to the Officer concerned, though he had been transferred to another province, in order that the occurrence of such irregularities in his new office might be obviated.	This has accordingly been done by the North-West Frontier Administration.
20	Paragraph 85	Over-estimation in the Delhi Public Works Department.	See paragraphs 11 (2) and 98.
21	Paragraph 88	Administration of stores in the Delhi Public Works Department.	See paragraph 99.

131. The following list shows cases of the Audit and Appropriation Accounts up to and including 1925-26, on which the Committee on Public Accounts made no recommendations but on which action still remains to be taken :—

Audit and Appropriation Accounts for 1924-25.

(1) *Paragraph 55, page 44.*—Final orders of the Government of India are awaited.

(2) *Paragraph 90, pages 66-67.*—The matter is still under the consideration of the Government of India.

(3) *Paragraph 100, pages 72-73.*—The Departmental Accounts officer examined the accounts of the Company and submitted to the Chief Engineer the results of his examination which disclosed that prices of certain articles, like petrol, etc., had gone down during 1923-24 and 1924-25. The Accounts Officer also requested the Chief Engineer to calculate the running cost from the data furnished by the former, but the Chief Engineer found that at this stage it is difficult to arrive at an accurate estimate of the cost of running the service, as compared with the basic cost, especially as no separate account has been kept by the Company for this service, and that the comparison of costs given by the Accounts Officer is not susceptible of complete check. But in view of the normal deterioration of the efficiency of a motor in respect of the consumption of petrol, oil, etc., and the additional facilities

demanded of the Company in respect of seating accommodation and number of buses run to meet the requirements of the Secretariat Departments, the Chief Engineer is entirely satisfied that there has been no decrease in the cost to the company.

The final reply of the Accounts Officer is awaited.

(4) *Paragraph 102, page 75.*—No orders have yet been passed. See also paragraph 59.

(5) *Paragraph 103, page 75.*—See paragraph 60.

(6) *Paragraph 108, page 78.*—The system of keeping Cinchona accounts on a commercial basis has not yet (April 1928) been introduced.

(7) *Paragraph 122, page 86.*—The Government of India have since condoned the irregularities which involved violation of the existing Stores Purchase Rules and have stated that the irregularities would be reported to the Secretary of State as required by Rule 12 of the Stores Purchase Rules.

(8) *Paragraph 132, pages 91-93.*—See paragraph 73.

(9) *Paragraph 192, page 134 (non-voted).*—The outstanding claim of Rs. 17,57,173 against the Foreign Government is still under settlement.

(10) *Paragraph 234* (ii), *page 213.*—The total outstanding claim of Rs. 3,657 only against the Jaipur Durbar is still under settlement. The balance due by the Gwalior Durbar on the 31st March 1922, *viz.*, Rs. 3,52,022 has since been finally settled with the exception of a few items aggregating Rs. 11,697 which are still under settlement. The transactions for the period from 1922-23 to 1924-25 have, to a great extent, been settled by the Durbar by making lump payments. But in the absence of a detailed account called for from the Durbar, the audit office is not yet in a position to ascertain the particular items outstanding and when they are expected to be cleared by the Durbar.

(11) *Paragraph 234* (iii), *page 213.*—The matter is still under the consideration of the Secretary of State.

(12) *Page 394—Note 16(a).*—No further adjustment has been made to clear the outstanding balance which stood at Rs. 1·9 lakhs at the end of March 1927.

(13) *Page 577, paragraph 1 of the Note.*—No adjustment was made during 1926-27 and the outstanding balance at the end of March 1927 stood at Rs. 8·1 lakhs. The Chief Engineer is, however, taking special steps to clear the outstanding which has been reduced to Rs. 4·8 lakhs by the end of October 1927.

Audit and Appropriation Accounts for 1925-26.

(14) *Paragraph 27, pages 22-24.*—Final orders of the Government of India are awaited.

(15) *Paragraph 35, page 31.*—See paragraph 40.

(16) *Paragraph 39, pages 32-33.*—After further investigations the Treasury Officers and the Treasurers were ordered to make good the loss to the extent of Rs. 21,262. Out of this amount Rs. 10,935 have since been recovered and the balance is in course of recovery. The remaining sum after deducting therefrom the amount of Rs. 2,000 recovered from the securities furnished by the stamp clerk, has been written-off. The amount so written-off includes Rs. 30,634 on account of ordinary and service postage stamps. One of the Treasurers during whose period the greater part of the defalcation took place was ordered to retire on pension. Instructions have been issued to the Treasury officers and the Treasurers enjoining strict observance of the procedure laid down in the Code for custody, supply and sale of stamps and warning them that any negligence on their part in the observance thereof would be severely dealt with.

(17) *Paragraph 41, pages 34-35.*—The Government of India submitted their proposals for amendment of the third schedule of the Government of India Act to the Secretary of State. The latter in his despatch No. 50—Services, dated the 28th October 1926, to the Government of India, stated that he approved of the proposals and that they would accordingly be noted for inclusion in an amending Bill, when opportunity of introducing legislation offers.

(18) *Paragraph 43, pages 35-36.*—See paragraph 59.

(19) *Paragraph 44, page 36.*—See paragraph 60.

(22) *Paragraph 60, page 45.*—The Government of India decided that recess of Archæological officers is still under the consideration of the Government of India.

(21) *Paragraph 58, pages 43-44.*—See paragraph 73.

(22) *Paragraph 60 page 45.*—The Government of India decided that the percentages for ordinary and special repairs, as recently revised in fixing the standard rents under Fundamental Rule 45-B, should be reviewed after three years with a view to report to Government what would be a fair charge.

(23) *Paragraph 61, pages 45-46.*—A sum of Rs. 22,942-8-0 has since been recovered. Action to recover the balance, it is stated, is being taken.

(24) *Paragraph 65, page 47.*—Rs. 50,000 have since been recovered, Rs. 44,914 are still outstanding; action towards the recovery of the outstanding balance is being taken by Government. The Government of India have decided not to press the question of charging interest.

(25) *Paragraph 73, page 54.*—The draft rules prescribing definite detailed procedure have been submitted to the Government of India for sanction. The question of disciplinary action against the officers through whose lax supervision the misappropriation was rendered possible is under consideration.

132. The following list shows cases of Audit and Appropriation Accounts up to and including 1925-26 on which the Committee on Public Accounts made no recommendations but on which further action has been taken and the cases have been considered as settled :—

Audit and Appropriation Accounts for 1924-25.

(1) *Paragraph 41, pages 32-33.*—Final orders of Government on the local audit report on the accounts of the Rajputana Salt sources have since been issued. A marked improvement has taken place in these accounts as a result of the action taken by Government on the audit report.

(2) *Paragraph 56, pages 44-45.*—The Government of India have decided that a garden fund should be constituted into which all receipts of the garden will be paid and out of which all expenses will be met. The deficit will be made good by an annual grant-in-aid by Government to the fund.

(3) *Paragraph 58 (second and third sub-paragraphs), pages 46-47.*—The officer responsible for the irregularity having retired, the Government of India do not propose to take any action in the matter reported in the second sub-paragraph. As regards the third sub-paragraph they have issued orders fixing the scale of permissible expenditure in such cases.

(4) *Paragraph 78, page 61.*—The Government of India have since decided to waive the recovery.

(5) *Paragraph 81, pages 62-63.*—The Government of India have since issued orders fixing the scale of equipment for the Circuit houses as well as the rent to be charged to non-officials occupying the Circuit houses. The Khansamas have now been replaced by Chowkidars as suggested.

(6) *Paragraph 82, page 63.*—The Government of India have decided that the supply of electric current should be made free of charge to the staff of the Department stationed at Kohat. They have also issued orders fixing the scale of electric lights and fans for residential quarters belonging to the Department.

(7) *Paragraph 91, page 67.*—See paragraph 46.

(8) *Paragraphs 111-112, pages 79-80.*—See paragraph 63 (b).

(9) *Paragraph 147, pages 103-104.*—Rules for the accounting of furniture have since been approved by Government and are being introduced generally.

(10) *Paragraph 150, page 105.*—See item (20).

(11) *Paragraph 163, pages 114-115.*—The balance of Rs. 8,400 has since been adjusted in the accounts for March 1927 final as a set off against certain amounts due to the Afghan Government.

(12) *Paragraph 167, pages 117-118.*—See paragraph 86.

(13) *Paragraph 234* (i), *pages 212-213.*—The balance of Rs. 1,99,572-7-0 outstanding against the Federated Malaya States has since been cleared.

Audit and Appropriation Accounts for 1925-26.

(14) *Paragraph 32, pages 28-29.*—The orders of Government requiring the Audit Officer to scrutinise Parts IIA and IIB of the Budget Estimates of the Department before these are submitted to Government have since been withdrawn with a view to avoid delays in dealing with the Budget.

(15) *Paragraph 33, page 29.*—Final orders of Government on the local audit reports on the accounts of the Rajputana Salt Sources and the Internal Branch have since been issued. A marked improvement has taken place in these accounts as a result of the action taken by Government on the audit reports.

(16) *Paragraph 37, pages 31-32.*—See paragraph 48.

(17) *Paragraph 40, pages 33-34.*—After the Government of India had sanctioned the write-off of the loss amounting to Rs. 58,784, service stamps to the value of Rs. 1,004 were discovered in the press. The amount written-off was, therefore, reduced by the latter amount. It is understood that when the Auditor General approved of the scheme of local audit of the stamp accounts in the Stamp Office and in the Government of India Press, Calcutta, and forwarded the papers to the Government of India, he intended them for their information only and not for getting any final orders from them.

(18) *Paragraph 49, page 39.*—See paragraph 63 (*b*).

(19) *Paragraph 50, pages 39-40.*—See paragraph 66.

(20) *Paragraph 62, page 46.*—The suggestion made with a view to ensure better control over the administration of the furniture grant have since been accepted by Government. Necessary Internal Rules have also been introduced.

(21) *Paragraph 64, page 47.*—Revised rules have since been received in audit.

(22) *Paragraph 70, pages 51-52.*—Necessary instructions to ensure the proper indexing of documents in a registration office have been issued by the head of the department for the guidance of all registering officers and their moharrirs.

(23) *Paragraph 72, pages 53-54.*—The sum of Rs. 750 embezzled proved irrecoverable and was written-off by the local Administration.

(24) *Paragraph 75, page 55.*—As the Political Officer occupied the Rest House for the period from 1st April 1924 to 31st October 1924 unaccompanied by his family, a sum of Rs. 210 representing one-third

of the rent for the period was recovered from him under the orders of the local Administration instead of Rs. 630 mentioned in the previous year's report.

(25) *Paragraph 78, page 57.*—See paragraph 86.

(26) *Paragraph 115, page 93.*—The debit for Rs. 2,643 outstanding against the Government of Kenya has since been written back by the Controller of Military Accounts, Western Command and Baluchistan District, under the orders of the Government of India, Army Department.

OTHER MATTERS NOT AFFECTING ANY INDIVIDUAL GRANT.

Frauds and embezzlements.

133. A civil suit was filed in 1923 claiming the surplus sale-proceeds out of Rs. 635 placed in deposit in 1920 on account of an estate sold for arrears of land revenue, but it was found that a sum of Rs. 33 only remained in deposit and the balance of Rs. 602 had already been withdrawn in two instalments. In the course of investigation it transpired that the Accountant of the Sub-Treasury concerned had contrived to withdraw the sum of Rs. 602 by means of bills prepared by himself and drawn in the names of other persons. By showing the orders of the Deputy Commissioner for repayment of identical amounts against two other deposits the accountant induced the officer in charge to pass the necessary payment orders during the absence of the Sub-Divisional Officer. In one case the Potdar's day book showed that the payment was made to the Accountant and it was found that the finger impression on the back of the bill, alleged to be that of the agent for the payee, was really the left ring finger impression of the Accountant. In the other case the payment was made to a Muktear's moharrir who said that he had made over the money to the Accountant. The Accountant was prosecuted and the case was tried in the Sessions Court in two parts. In one part he was sentenced to 18 months' rigorous imprisonment and in the other to one month's rigorous imprisonment and to pay a fine of Rs. 602. The fine was realised.

The fraud was facilitated by the irregular practice of having the bills prepared in the paying department instead of in the department in charge of the case, and by the Sub-Treasury Officer signing the repayment vouchers both in his capacity of Magistrate and Sub-Treasury Officer. This practice has since been stopped.

The case was brought to the notice of the local Government, together with another case involving a loss of Rs. 50 due to the passing of a fraudulent refund voucher by the same officer. The Governor in Council remarked that he recognised that officers frequently appended their signatures to formal documents with more or less care, but he was not

prepared to accept the view that the signature of a repayment voucher was such a formality without responsibility, and the Sub-Treasury Officer was directed to refund the sum of Rs. 50 lost to Government.*

134. In November 1924, a letter was received in a treasury in Bengal purporting to have been issued by the Accountant General, Bengal, authorising the Treasury Officer to pay a sum of Rs. 1,573 to the son of a deceased subscriber to the General Provident Fund, the account of which was maintained in another province. On the authority of this letter the treasury paid the above sum on the 23rd December 1924 to a person who produced a copy of the letter endorsed to him and was duly identified by a pleader.

Subsequently four other letters purporting to have been issued from the Accountant General of Bihar and Orissa were received by the Accountant General, Bengal, one after another, requesting the latter to arrange for payment of the General Provident Fund money of certain deceased government servants of Bihar and Orissa. A sum of Rs. 2,206 was paid on the 27th January 1925 by the Accountant General, Bengal, on the authority of one of these four letters to the alleged son and nominee of a deceased Sheristadar of a district court of Bihar and Orissa. In this case, as the payee was not a known party, the payment was made by a crossed cheque issued in his favour on the Imperial Bank of India, Calcutta.

A third payment of Rs. 1,976 was made on the 13th March 1925 from the same treasury from which the first payment was fraudulently obtained, to an alleged son and nominee of a deceased clerk of the district court mentioned in the preceding sub-paragraph, on the authority of a letter issued by the Accountant General, Bengal, on receipt of one of the letters from the Accountant General, Bihar and Orissa, referred to above.

When the debit for Rs. 1,573 on account of the first fraudulent payment referred to above was passed on, through the exchange account, to the Accountant General, Bihar and Orissa, he rejected the item saying that he never authorised such a payment.

An investigation was made into the matter and it was found that all the letters referred to in the preceding sub-paragraphs were forged. The police were immediately informed and steps were taken to stop payment in respect of the other two sums which had not been paid till then. Four persons, including a dismissed clerk of the office of the Accountant General, Bengal, were arrested. One of the accused died during the police investigation. The other three accused were committed to the Court of Sessions. One of them who made a confession was convicted and sentenced to eighteen months' rigorous imprisonment. The other two accused were also convicted and sentenced to rigorous imprisonment for a term of 2 years each.

*Comptroller, Assam.

The frauds, which were very cleverly done, were mainly due to a defective system of payments beyond the circle of audit in which a Government servant served. Practically no means were in existence in any audit office for verifying the genuineness or otherwise of letters received from other audit officers. To prevent recurrence of such cases the system of payment has been modified. Under the revised system, specimen signatures of the gazetted officers of one audit office who are authorised to issue authority for payments to be made beyond the audit circle are sent to all other audit offices. Also specimen signatures of the gazetted officers of the Audit offices who are authorised to issue payment orders on treasuries are to be sent to all treasury officers of the audit circle concerned. As an additional safeguard other audit officers have been requested to issue their letters of authority stamped with a seal.

As there is no chance of recovery, the amounts in respect of the first and the third payments have since been written-off. For recovery of the amount in respect of the second payment a civil suit has been instituted against a person other than the accused, through whom the crossed cheque was cashed.*

G. KAULA,

Accountant General, Central Revenues.

NEW DELHI;

The 20th April 1928.

*Accountant General, Bengal.

APPROPRIATION ACCOUNTS.

GRAND SUMMARY of Appropriation Accounts by Grants.

No. and Name of Grant.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
16.—Customs	Voted ...	71,84,000	66,50,288	5,33,712	...
	Non-voted ...	*13,34,855*	*13,26,133*	*8,722*	...
17.—Taxes on Income ...	Voted ...	63,64,000	57,86,006	5,77,994	...
	Non-voted ...	*2,87,800*	*2,81,150*	*6,650*	...
18.—Salt	Voted ...	99,00,000	81,53,598	17,46,402	...
	Non voted ...	*42,90,700*	*42,68,100*	*22,600*	...
19.—Opium	Voted ...	1,52,96,000	99,08,844	53,87,156	...
	Non-voted ...	*76,400*	*76,776*	...	*376*
20.—Stamps	Voted ...	1,69,000	2,58,127	...	89,127
	Non-voted ...	*84,000*	...	*84,000*	...
21.—Forest	Voted ...	8,69,000	6,81,790	1,87,210	...
	Non-voted ...	*4,00,648*	*3,59,543*	*41,105*	...
22.—Irrigation, Navigation, Embankment, and Drainage Works.	Voted ...	14,74,000	12,63,720	2,10,280	...
	Non-voted ...	*13,87,900*	*13,68,693*	*19,207*	...
25.—Interest on Ordinary Debt and Reduction or Avoidance of Debt.	Voted ...	94,40,000	93,27,463	1,12,537	...
	Non-voted ...	*10,79,28,000*	*10,91,13,703*	...	*11,85,703*
26.—Interest on Miscellaneous Obligations.	Voted ...	23,96,000	24,70,283	...	74,283
	Non-voted ...	*4,88,79,518*	*4,65,38,223*	*23,41,295*	...
27.—Staff, House-hold and Allowances of the Governor General.	Voted ...	10,00,000	3,76,125	6,23,875	...
	Non-voted ...	*9,97,057*	*10,52,706*	...	*55,649*
28.—Executive Council ...	Voted ...	62,000	1,04,501	...	42,501
	Non-voted ...	*4,82,610*	*4,83,224*	...	*614*
29.—Legislative Bodies ...	Voted ...	5,69,000	4,45,703	1,23,297	...
	Non-voted ...	*1,53,200*	*1,28,154*	*25,046*	...
30.—Foreign and Political Department.	Voted ...	8,22,000	7,49,876	72,124	...
	Non-voted ...	*2,04,150*	*2,09,280*	...	*5,130*
31.—Home Department ...	Voted ...	6,07,000	5,18,875	88,125	...
	Non-voted ...	*7,29,244*	*6,94,897*	*34,347*	...
32.—Public Service Commission	Voted ...	1,07,000	63,147	43,853	...
	Non-voted ...	*1,41,500*	*1,38,015*	*3,485*	...
33.—Legislative Department ...	Voted ...	5,61,000	5,28,791	32,209	...
	Non-voted ...	*1,77,284*	*1,68,236*	*9,048*	...
34.—Department of Education, Health and Lands.	Voted ...	5,49,000	5,07,148	41,852	...
	Non-voted ...	*1,52,736*	*1,49,786*	*2,950*	...
35.—Finance Department ...	Voted ...	9,99,000	9,52,783	46,217	...
	Non-voted ...	*3,06,350*	*2,57,672*	*48,678*	...
36.—Separation of Accounts from Audit.	Voted ...	12,30,000	12,01,083	28,917	...
	Non-voted ...	*57,800*	*55,969*	*1,831*	...
37.—Commerce Department ...	Voted ...	2,87,000	2,62,040	24,960	...
	Non-voted ...	*87,150*	*82,265*	*4,885*	...
38.—Army Department ...	Voted ...	5,55,000	4,72,898	82,102	...
	Non-voted ..	*1,05,465*	*1,14,549*	...	*9,084*
39.—Department of Industries and Labour.	Voted ...	4,85,000	4,42,805	42,195	...
	Non-voted ...	*1,01,960*	*96,941*	*5,019*	...
40.—Central Board of Revenue...	Voted ...	1,88,000	1,71,641	16,359	...
	Non-voted ...	*1,15,300*	*1,08,853*	*6,447*	...
41.—Payments to Provincial Governments on account of Administration of Agency Subjects.	Voted ...	1,44,000	1,31,141	12,859	...
	Non-voted ...	*1,30,000*	*1,37,824*	...	*7,824*

No. and Name of Grant.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
42.—Audit	Voted ...	71,92,000	71,19,777	72,223	
	Non-voted ...	*6,02,100*	*6,13,406*	...	*11,306*
43. Administration of Justice ...	...	1,88,000	1,26,955	61,045	
44.—Police ...	Voted ...	2,10,000	1,66,590	43,410	
	Non-voted ...	...	*2,256*	...	*2,256*
45.—Ports and Pilotage ...	Voted ...	26,27,000	21,21,217	5,05,783	
	Non-voted ...	*12,01,260*	*11,83,039*	*18,221*	
46.—Survey of India ...	Voted ...	30,40,000	28,54,805	1,85,195	
	Non-voted ...	*8,10,460*	*7,81,941*	*28,519*	
47.—Meteorology	Voted ...	9,17,000	8,10,521	1,06,479	
	Non-voted ...	*51,300*	*49,819*	*1,481*	
48.—Geological Survey ...	Voted ...	2,12,000	1,60,141	51,859	
	Non-voted ...	*4,09,478*	*3,97,130*	*12,348*	
49.—Botanical Survey ...	Voted ...	6,86,000	3,61,318	3,24,682	
	Non-voted ...	*28,800*	*28,314*	*486*	
50.—Zoological Survey ...	Voted ...	1,46,000	1,43,850	2,150	
	Non-voted ...	*26,780*	*26,311*	*469*	
51.—Archæology	Voted ...	16,30,000	15,90,252	39,748	
	Non-voted ...	*61,000*	*60,138*	*862*	
52.—Mines	Voted ...	1,73,000	1,49,961	23,039	
	Non-voted ...	*1,05,315*	*1,04,986*	*329*	
53.—Other Scientific Departments	... ...	3,19,000	3,18,413	587	
54.—Education	Voted ...	7,00,000	6,93,076	6,924	
	Non-voted ...	*1,650*	*1,570*	*80*	
55.—Medical Services ...	Voted ...	7,98,000	7,67,295	30,705	
	Non-voted ...	*2,67,048*	*2,57,861*	*9,187*	
56.—Public Health ...	Voted ...	10,97,000	10,54,000	43,000	
	Non-voted ...	*1,41,454*	*1,25,623*	*15,831*	
57.—Agriculture	Voted ...	15,29,000	12,78,230	2,50,770	
	Non-voted ...	*2,19,545*	*2,07,380*	*12,165*	
58.—Civil Veterinary Services...	Voted ...	6,77,000	6,05,596	71,404	
	Non-voted ...	*71,000*	*66,397*	*4,603*	
59.—Industries	Voted ...	43,86,000	43,29,686	56,314	
	Non-voted ...	*41,28,900*	*38,25,498*	*3,03,402*	
60.—Aviation	Voted ...	14,89,000	13,03,440	1,85,560	
	Non-voted ...	*4,000*	*366*	*3,634*	
61.—Commercial Intelligence and Statistics ...	Voted ...	2,47,000	1,95,802	51,198	
	Non-voted ...	*41,537*	*44,742*	...	*3,205*
62.—Emigration—Internal ...	Voted ...	45,000	46,045	...	1,045
	Non-voted ...	*40,245*	*40,528*	...	*283*
63.—Emigration—External ...	Voted ...	85,000	77,841	7,159	...
	Non-voted ...	*35,522*	*35,250*	*272*	...
64.—Joint Stock Companies ...	Voted ...	1,35,000	1,38,364	...	3,364
	Non-voted ...	*4,566*	*3,566*	*1,000*	...
65.—Miscellaneous Departments	Voted ...	2,47,000	2,16,640	30,360	...
	Non-voted ...	*76,700*	*69,445*	*7,255*	...
66.—Indian Stores Department	Voted ...	16,27,000	15,80,136	96,864	...
	Non-voted ...	*59,200*	*55,984*	*3,216*	...
67.—Currency	Voted ...	60,79,000	58,49,653	2,29,347	...
	Non-voted ...	*1,58,700*	*1,56,369*	*2,331*	...
68—Mint	Voted ...	15,71,000	14,44,993	1,26,007	...
	Non-voted ...	*86,000*	*84,919*	*1,081*	...
69—Civil Works	Voted ...	1,61,94,000	1,49,07,356	12,86,644	...
	Non-voted ...	*41,24,943*	*40,28,272*	*96,671*	...
70.—Superannuation Allowances and Pensions	Voted ...	37,06,000	37,34,594	...	28,594
	Non-voted ...	*2,24,84,018*	*2,24,08,970*	*75,048*	...

No. and Name of Grant.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
71.—Stationery and Printing ...	Voted ...	34,60,000	31,03,713	3,56,287	...
	Non-voted ...	*60,833*	*52,621*	*8,212*	...
72.—Miscellaneous	Voted ...	3,03,42,000	3,08,64,571	...	5,22,571
	Non-voted ...	*37,13,176*	*36,66,598*	*46,578*	...
73.—Adjustments with Provincial Governments		6,00,000	4,52,896	1,47,104	...
74.—Refunds	Voted ...	76,04,000	69,23,361	6,80,639	...
	Non-voted .	*2,15,53,317*	*2,03,76,343*	*11,76,974*	...
75.—North-West Frontier Province	Voted ...	1,13,81,000	1,11,93,410	1,87,590	...
	Non-voted .	*1,10,78,164*	*1,08,90,273*	*1,87,891*	...
76.—Baluchistan	Voted ...	27,22,000	26,15,128	1,06,872	...
	Non-voted .	*44,11,590*	*43,98,357*	*13,233*	...
77.—Delhi	Voted ...	35,74,000	34,89,647	84,353	...
	Non-voted .	*2,47,128*	*2,38,948*	*8,180*	...
78.—Ajmer-Merwara	Voted ...	14,81,000	13,71,722	1,09,278	...
	Non-voted .	*1,55,880*	*1,48,308*	*7,572*	...
79.—Andamans and Nicobar Islands	Voted ...	40,72,000	37,03,903	3,68,097	...
	Non-voted .	*2,10,561*	*1,90,629*	*19,932*	...
80.—Rajputana	Voted ...	5,36,000	4,69,099	66,901	...
	Non-voted .	*7,45,600*	*7,52,456*	...	*6,856*
81.—Central India	Voted ...	5,90,000	5,49,352	40,648	...
	Non-voted .	*6,53,000*	*6,17,875*	*35,125*	...
82.—Hyderabad	Voted ...	77,000	48,990	28,010	...
	Non-voted .	*2,90,500*	*2,75,830*	*14,670*	...
83.—Expenditure in England under the control of the Secretary of State ...	Voted ...	17,47,000	14,67,950	2,79,050	...
	Non-voted...	*15,63,000*	*14,83,468*	*79,532*	...
84.—Expenditure in England under the control of the High Commissioner ...	Voted ...	16,43,000	13,93,168	2,49,832	...
	Non-voted	*41,59,150*	*40,98,109*	*61,041*	...
Ecclesiastical		*30,74,030*	*29,98,660*	*75,370*	...
Political		*1,78,22,697*	*1,74,52,535*	*3,70,162*	...
Territorial and Political Pensions ...		*31,27,116*	*30,60,699*	*66,417*	...
Bangalore		*12,26,786*	*11,96,909*	*29,877*	...
Western India States Agency		*12,40,100*	*12,21,402*	*18,698*	...
Census		...	1,991	...	1,991
85.—Capital Outlay on Security Printing ...		16,72,000	16,49,855	22,145	...
85. A.—Capital Outlay on Currency Note Printing Press.	Voted ...	8,31,000	8,35,839	...	4,839
	Non-voted ...	*30,600*	*30,562*	*38*	...
86.—Irrigation Works—Not charged to Revenue...		1,000	—70,632	71,632	...
89.—Capital Outlay on Vizagapatam Harbour ...		48,70,000	31,86,465	16,83,535	...
90.—Commuted Value of Pensions.	Voted ...	20,00,000	22,87,124		2,87,124
	Non-Voted ...	*15,00,000*	*5,98,098*	*9,01,902*	...
91.—Delhi Capital Outlay ...	Voted ...	97,48,000	55,20,906	42,27,094	...
	Non-voted ...	*6,35,650*	*6,42,211*	...	*6,561*
92.—Interest Free Advances		1,02,85,000	1,07,10,746		4,25,746
93.—Loans and Advances bearing Interest		9,10,72,000	7,43,00,785	1,67,71,215	...
Totals	Voted ...	30,55,17,000	27,15,95,212	Net saving (Voted) Rs. 3,79,21,788.	
	Non-voted...	*28,13,52,026*	*27,62,61,663*	*Net saving (Non-voted) Rs. 50,90,363.*	
Grand Total ...		59,08,69,026	54,78,56,875		

Amounts of Excesses to be covered by excess grants :—

	Rs.
Voted	14,81,185
Non-voted	*12,94,847*
Totals ...	27,76,032

New Delhi,
The 20th April 1928.

G. KAULA,
Accountant General, Central Revenues.

GRANT No. 16.—CUSTOMS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"1.—CUSTOMS.".				
A.—Sea Customs charges at the Ports:				
A. 1.—Pay of Officers. Non-voted. Original 3,25,502; Supplementary ... —15,720	3,09,782	3,01,563	8,219	...
A. 1.—Pay of Officers. Voted	3,75,530	3,78,322	...	2,792
A 2.—Pay of Establishments	45,70,899	43,17,141	2,53,758	...
A. 3.—Overtime and Holiday Allowances	10,02,940	8,84,827	1,18,113	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to excess expenditure in Bengal (Rs. 19,161) and Bombay (Rs. 3,860) partly counterbalanced by savings mainly in Madras (Rs. 20,385).

The excess in Bengal was on account of the decision to classify as voted the salary of an officer of the Imperial Customs Service budgeted for as non-voted (Rs. 10,850) and on account of officiating promotion of men of subordinate rank to the Imperial Customs Service in leave arrangements (Rs. 8,311). The excess in Bombay was due to payment of leave salary for which no provision was made. The saving in Madras was due mainly to such causes as transfers and grant of leave out of India.

A. 2.—Savings occurred in the estimates of all the provinces, chiefly in Bengal (Rs. 72,875) Bombay (Rs. 67,364), and under India (Rs. 70,000).

The saving in Bengal is attributable to (1) entertainment of men on lower rates of pay in vacancies caused by promotion, retirements and deaths, etc., of senior members (Rs. 51,690), (2) certain officers being on leave out of India (Rs. 19,185) and (3) non-utilisation of the provision for substitutes in leave vacancies in the Chittagong Establishment (Rs. 2,000). The saving in Bombay is due to (1) partial-utilisation of the provision for leave salary in Presidency Division (Rs. 28,300), (2) entertainment of men on the minimum pay in vacancies caused by retirements, etc., (Rs. 30,400) (3) abolition of the sea-coast Inspector's post and reorganisation of the wharfinger establishment in Sind (Rs. 7,000) and (4) less expenditure on temporary establishment (Rs. 1,700). The saving under India was due to provision for revision of pay of Customs establishment (Rs. 70,000) having remained unutilised.

A. 3.—Barring an excess expenditure of Rs. 15,400 in Bengal due to increase in the rate of overtime and holiday fees and allowances and greater shipping activities in Calcutta, there were savings in Bombay (Rs. 70,523), Burma (Rs. 57,342) and Madras (Rs. 5,648). The saving in Bombay was due to non-realisation of fees to the extent anticipated owing to trade depression and consequent less expenditure on overtime fees paid to officers concerned, and that in Burma was due partly to reduction in the grants to some of the Institutions at the outports. (Rs. 925) and partly to less overtime work owing to fewer foreign ships (Rs. 39,667) and also to the payment to Charitable Societies of the second half-yearly contributions from the surplus of the fees invested in Government paper instead of from the regular budget allotment (Rs. 16,750). The saving in Madras was due to posting of cheaper staff to do overtime work and to the abolition of the tallying of dutiable goods in out-ports. The appropriation for Madras was reduced by Rs. 7,100 reappropriated to other heads resulting in an uncovered excess of Rs. 1,452. *See* Note 3.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
A.—Sea Customs charges at the Ports—*contd.*	Rs.	Rs.	Rs.	Rs.
A. 4.—Other Allowances, Honoraria, etc. — *Non-voted* — *Original*	49,498			
Non-voted — Supplementary	13,750			
Non-voted	*63,248*	*63,102*	*146*	...
Voted	3,43,351	2,27,560	1,15,791	...
A. 5.—Purchase and repairs of boats	56,960	43,301	13,659	...
A. 6.—Stores and equipments of boats	44,800	31,176	13,624	...
A. 7.—Special payments in connection with the detection of offences under the Sea Customs and allied Acts.	15,000	82	14,918	...
A. 8.—Other supplies and services	1,30,618	76,250	54,368	...
A. 9.—Contingencies	2,66,960	2,67,775	...	816
A. 10.—Establishment charges paid to other Governments, departments, etc.	1,28,280	1,46,827	...	18,547

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

A. 4.—*Non-voted.*—Is the result of excesses in Madras (Rs. 796) and Burma (Rs. 262) and of savings (Rs. 1,204) in other provinces. Both the excesses remained uncovered. The excess in Burma rose to Rs. 862 as a result of the allotment having been reduced by reappropriation.

A. 4.—Voted.—Savings occurred in all the provinces, mainly in Bombay (Rs. 73,641) and Bengal (Rs. 21,900). The saving in Bombay was due to (1) non-payment of rewards to the extent anticipated, as cases arising out of rummaging work and those of illicit export of feathers did not materialise (Rs. 46,500), (2) non-payment of house-rent allowance to the peons housed in the Customs Camp at Tank Bundur (Rs. 4,200), (3) less expenditure on compensatory allowance and also to provision therefor having been made in excess (Rs. 4,000), (4) non-utilisation of the provision for travelling allowance, the expenditure thereon having been classified as non-voted (Rs. 8,000) and (5) stoppage of house-rent and local allowances to Preventive officers and ministerial establishments owing to the revision of their pay (Rs. 11,000). The saving in Bengal was due to (1) provision for rewards to private persons included under this head having been subsequently transferred to subhead A. 8 (Rs. 5,000), (2) change of classification of allowances of non-voted officers from voted to non-voted (Rs. 3,000) and (3) non-payment of rewards to the extent anticipated (Rs. 13,400).

A. 5.—Due to less expenditure having been incurred on the Customs launches during the year, particularly in Bombay (Rs. 11,987) and Bengal (Rs. 2,007). The expenditure on this item is of an uncertain nature and depends upon the effects of weather and sea.

A. 6.—Due to smaller expenditure than anticipated which is of a fluctuating nature.

A. 7.—Excepting a small payment of Rs. 82 in Bombay the allotments for all the provinces remained unutilised owing to there being no occasion for incurring expenditure under this sub-head.

A. 8.—Except in Bengal savings occurred in all the other provinces, chiefly in Burma (Rs. 38,812) due mainly to economy effected in the use of coal (Rs. 17,000) and to smaller expenditure on building, repairs and outfit of launches (Rs. 16,000), and in Madras (Rs. 20,485) where the original appropriation, which was intended to meet the cost of purchase of land for housing customs staff at Vizagapatam, was not spent as the land acquisition proceedings were not complete. The excess expenditure in Bengal (Rs. 6,594) was principally due to non-existence of provision for payment of rewards to informers and other private persons, and a sum of Rs. 10,000 was reappropriated to this head which, however, proved to be in excess of requirements owing to diminished payments towards the end of the year. *See* also A. 4—Voted.

A. 9.—Due to excess expenditure in Burma (Rs. 12,160) on account of rise in the rates of municipal taxes which was not fully anticipated, partly counterbalanced by savings aggregating Rs. 11,344 in other provinces. The excess in Burma remained uncovered to the extent of Rs. 1,160.

A. 10.—Mainly due to increased expenditure in Madras (Rs. 18,035) and under India (Rs. 1,518). The original appropriation for Madras (Rs. 5,280) was for a share of the expenditure on account of a joint laboratory establishment for Customs, Salt and Excise under the control of the Madras Board of Revenue and the excess actuals were due to the payment for the first time of the Madras Government's claim for 1924-25 and 1925-26 on account of their Chemical Examiner's services in testing customs samples. The excess to the extent of Rs. 475 as also the excess under India remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Sea Customs charges at the Ports—*concld.*				
A. 11.—Grants-in-aid, contributions and donations	70,840	76,468	...	5,628
A. 12.—*Deduct*—Contributions, etc. ...	—70,378	—76,446	6,068	...
B.—Compensations { *Non-voted* { *Original* 7,94,300 Supplementary ... 1,67,525 (a)	9,61,825	9,61,468	357	...
Voted	19,000	17,912	1,088	...
C.—Land Customs Charges:				
C. 1.—Pay and other charges. { *Non-voted* { *Original* 9,700 Supplementary ...—9,700	...			
Voted	1,93,626	2,24,221	...	25,595
C. 2—Recoveries from the French Government towards the cost of Establishment at Karikal	—426	—427	1	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 11.—The expenditure is made up of contributions to the following institutions :—

	Rs.
(*a*) Lascar's Home and the Prince of Wales Seamen's Institute (Bombay)	13,000
(*b*) Customs Preventive Service Club and Athletic Club (Bombay)	7,200
(*c*) Customs Preventive Service Club (Sind)	2,520
(*d*) Maternity and Child Welfare Centre at Keamari (Sind) .	1,000
(*e*) Karachi Civil Hospital and Nursing Aid Association, (Bombay)	2,000
(*f*) Port Staff Club and Customs Benefit Fund (Madras) . .	3,000
(*g*) Welfare Committee (Bengal)	35,000
(*h*) Service Sunday Fees Fund, Calcutta (Bengal) . . .	11,760
(*i*) Service Sunday Fund, Chittagong (Bengal)	550
(*j*) Charitable Dispensaries at Kidderpore and Budge Budge (Bengal)	280
(*k*) Customs Recreation Club, Chittagong (Bengal) . . .	158
Total . .	76,468

Excess occurred in Bombay (Rs. 25,720) and Madras (Rs. 3,000) counterbalanced by a saving of Rs. 23,092 in Bengal.

B. *Non-voted.*—Is the result of small savings in Madras and Punjab partly reduced by an excess in Bombay (Rs. 349) which remained uncovered.

C. 1.—Voted.—Due to (i) expenditure connected with the Customs Staff employed in Baluchistan (Rs. 14,881) originally provided for under 'Political', (ii) cost of the Customs Staff employed at Duzdap during the year (Rs. 5,971) and (iii) Customs charges paid in the North-West Frontier Province (Rs. 12,714) originally provided for partly under Political and partly under Customs—*Non-voted*. The excesses were partly counterbalanced by savings mainly in Madras (Rs. 6,231). The excess in Baluchistan remained uncovered (*See* Notes).

(*a*) Includes an additional appropriation of Rs. 1,66,525 sanctioned on 28th June 1926.

			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
			Rs.	Rs.	Rs.	Rs.	
D.—Miscellaneous	...	...	23,000	31,229	...	8,229	
E.—English charges (High Commissioner) on... Stores	...	...	6,000	3,040	2,960	...	
F.—Loss or Gain by Exchange	...	...	2,000	1,029	971	...	
Totals	*Non-voted*	...	*13,34,855*	*13,26,133*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 8,722.*
	Voted — Gross	...	72,54,804	67,27,161			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,27,643.
	Voted — Deductions	...	—70,804	—76,873			
	Voted — Net	...	71,84,000	66,50,288			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 5,33,712.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D.—Due to the grant of an honorarium of Rs. 15,000 in Bombay to a District Government Pleader for the assistance rendered by him in connection with the recovery of Government dues from certain Mills at Ahmedabad. To meet this expenditure a reappropriation of Rs. 15,000 was sanctioned on 11th December 1926. Savings, however, occurred in the original appropriation of Rs. 22,000 chiefly owing to the abolition of the post of the Superintendent of the Cotton Excise Department and to provision for contingencies having been in excess of the actual requirements. The amount sanctioned by reappropriation proved unnecessary to the extent of Rs. 6,710.

E.—Mainly due to reduction in indents for Bombay Customs House.

F.—Due to smaller expenditure in England *vide* E.

NOTES.

1. Out of the total voted grant sums aggregating Rs. 1,96,259 were surrendered to Government as follows :— A. 1—Rs. 21,200 ; A. 2.—Rs. 92,600 ; A. 3—Rs. 7,000 ; A. 4—Rs. 33,200 ; A. 5.—Rs. 4,000 ; A. 6—Rs. 5,000 ; A. 7—Rs. 3,263 ; A. 10—Rs. 2,530 ; A. 11—Rs. 23,800 ; A. 12.—Rs. 990 and E.—Rs. 2,676.

2. The expenditure on the Customs Staff employed in Baluchistan (Rs. 14,881) was adjusted under C.—Land Customs charges, but funds were provided by reappropriation under A.—Sea Customs charges at the Ports resulting in the expenditure remaining uncovered.

3. The actual receipts realised and expenditure incurred during the year on account of " overtime and holiday allowances " are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal	4,09,137	3,89,088
Burma	2,42,743	1,49,658
Madras	74,779	82,352
Bombay	2,88,520	3,40,197
Total . .	10,15,179	9,61,295 (*i.e.*, A. 3 *plus* A. 11).

GRANT No. 17.—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION OF INCOME TAX.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"2.—TAXES ON INCOME".						
A.—Collection of Income Tax :		Rs.				
A. 1.—Pay of Officers.	*Non-voted*	*Original* 2,90,620 Supplementary —35,725	*2,54,895*	*2,45,253*	*9,642*	...
	Voted	... ...	22,72,120	21,02,114	1,70,006	...
A. 2.—Pay of Establishments.	*Non-voted*	*Original* 11,204 Supplementary 500	*11,704*	*11,931*	...	*227*
	Voted	... ...	24,32,840	22,05,367	2,27,473	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Composed of small savings in all the provinces, especially in Bengal (Rs. 2,595) due to change of incumbents and non-utilisation of the provision for passage pay, in Bihar and Orissa (Rs. 2,436) due mainly to change in the personnel of Commissioner, and in Bombay (Rs. 2,000) due to non-utilisation of the provision for passage pay and to the excess provision made for the Income Tax Officer, Aden.

A. 1.—Voted.—Excepting small excesses occurring in Madras (Rs. 5,936), Central Provinces (Rs. 1,268) and Delhi (Rs. 811), there were savings in all the other provinces, of which the more important were those in Burma (Rs. 76,858), Bombay (Rs. 46,416), Bengal (Rs. 33,338) and United Provinces (Rs. 12,963). The savings were mostly due to vacancies in the sanctioned cadre, non-utilisation of the full provision for leave salary, appointment of junior officers in the leave arrangements, reversions and retirements, and other casualties.

The excess in Madras was due to the appointment of an officer whose pay was votable in the place of Assistant Commissioner whose pay was non-voted. Out of the excess a sum of Rs. 2,936 remained uncovered.

A. 2.—Voted.—Savings occurred in almost all the provinces and minor Administrations, chiefly in Bombay (Rs. 84,502), Bengal (Rs.51,827), Burma (Rs. 27,767), Madras (Rs. 24,751), United Provinces (Rs. 14,506) and Punjab (Rs. 13,158). The savings were mostly due to non-entertainment of full sanctioned strength during the year and non-utilisation of the full provision for leave salary. In Burma the saving is attributable to certain mufussil offices not having been taken over during the year, and in Bengal it was mainly due to provision having been made for the staff of seven non-organised districts proposed to be taken over whereas three districts were actually taken over during the year.

There were small excesses aggregating Rs. 1,520 in Delhi, Coorg and North-West Frontier Province, of which that in Coorg (Rs. 26) remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Collection of Income Tax—*contd.*				
A. 3.—Allowances, Honoraria, etc. — *Non-voted* — *Original* Rs. 11,380; Supplementary 24,225	*35,605*	*37,837*	...	*2,232*
A. 3.—Allowances, Honoraria, etc. — Voted	6,72,648	5,17,295	1,55,353	...
A. 4.—Supplies and Services ...	12,900	7,963	4,937	...
A. 4 (a).—Works	...	1,676	...	1,676
A. 5.—Contingencies. — *Non-voted*	*1,596*	*1,322*	*274*	...
A. 5.—Contingencies. — Voted	8,08,992	7,01,835	1,07,157	...
A. 5 (a).—Grants-in-aid, Contributions, etc. — *Original* ... Supplementary *3,800*	*3,800*	*4,307*	...	*507*
A. 6.—Establishment charges paid to other Governments, etc.—				
A. 6 (1)—Madras	20,000	...	20,000	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 3.—*Non-voted.*—Excesses occurred in Bengal (Rs. 2,450), Bihar and Orissa (Rs. 1,901), and Punjab (Rs. 1,387), due to absence of provision for cost of passages and to travelling allowance of non-voted officers having been adjusted under this head owing to change of classification, and were partially counterbalanced by savings aggregating Rs. 3,496 occurring in other provinces. The excesses remained uncovered. To meet the excess in Bengal an application for an additional grant of Rs. 2,770 was made but did not receive the sanction of the Central Board of Revenue through oversight.

A. 3.—Voted.—Savings occurred in the estimates of all the provinces, of which the important were in Burma (Rs. 52,843), Madras (Rs. 24,389), Bengal (Rs. 20,559), Bombay (Rs. 15,090), Punjab (Rs. 12,599), United Provinces (Rs. 11,005) and Central Provinces (Rs. 10,360).

In Burma the saving was due to vacancies in the sanctioned cadre. In Bombay it was due to less touring, few transfers and economy and in other provinces mainly to change of classification of travelling allowance of non-voted officers from voted to non-voted and to economy.

A. 4.—Mainly in Burma (Rs. 4,737) due to smaller expenditure on fees to pleaders and copyists than was anticipated.

A. 4 (*a*).—Represents expenditure in the United Provinces on the maintenannce and repairs of the building transferred from the Opium Department and other minor works.

A. 5.—Voted.—Savings aggregating Rs. 1,13,931 occurred in almost all the provinces partially counterbalanced by excesses,mainly in the Punjab (Rs. 4,147) due to increased expenditure on account of rent of offices and legal expenditure and in the North-West Frontier Province (Rs. 1,728) due to increase in legal expenditure consequent on an increase in the number of prosecutions.

The important savings were in Bombay (Rs. 58,779) due to (1) less expenditure on house rent, (Rs. 15,700), (2) economy in expenditure on postage and telegrams (Rs. 15,800) and (3) less expenditure on law charges, and other contingent expenditure (Rs. 27,300), in Madras (Rs. 18,683) due to smaller tour charges and less court expenditure on account of income tax cases and to economy, and in Burma (Rs. 18,512) due to the income-tax work not having been brought under the direct administration of the Income-Tax Department from the control of the Deputy Commissioners in certain districts.

A. 5 (*a*).—Mainly due to contribution for the cost of passages of officers paid to the Burma Government. The excess in Burma (Rs. 550) remained uncovered.

A. 6 (1).—The provision was made to meet arrear claim from the Madras Government on account of the work of collecting income-tax done by their staff. No claim was, however, made by that Government.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
A.—Collection of Income Tax—*concld.*	Rs.		Rs.	Rs.	Rs.
A. 6 (3).—Bengal ...	...	50,000	41,856	8,144	...
A. 6 (4)—United Provinces	...	500	539	...	39
A. 6 (5).—Burma ...	...	48,000	48,507	...	507
A. 6 (7).—Assam ...	...	1,55,000	1,57,854	...	2,854
A. 6 (8).—Coorg ...	...	1,000	1,000	...	...
A. 7.—Deduct—Contributions, etc.	...	*—19,800*	*—19,500*	...	*300*
A. 8.—*Deduct*—Probable Savings	...	—1,10,000	...	...	1,10,000
Totals { *Non-voted* { *Gross*	...	*3,07,600*	*3,00,650*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 6,950.*	
Non-voted { *Deductions*	...	*—19,800*	*—19,500*		
Non-voted { *Net*	...	*2,87,800*	*2,81,150*	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 6,650.*	
Voted	...	63,64,000	57,86,006	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,77,994.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

A. 6 (3).—Due to the revenue of the non-organised districts, for which establishment charges were payable, having not come up to the estimated figure.

A. 6 (4).—Excess remained uncovered.

A. 6 (7).—Due to collection of arrears outstanding on 31st March 1926 and to fairly favourable trade conditions in the province in 1925-26. The excess remained uncovered.

A. 7—The excess occurred in the United Provinces and remained uncovered.

A. 8.—The saving was fully realised.

NOTES.

1. Out of the voted grants the following amounts were surrendered to Government.

	Rs.
A. 1	46,000
A. 2	99,000
A. 3	60,300
A. 5	8,000
A. 6 (1)	20,000
A. 6 (3)	8,000
Total	2,41,300

2. *Losses of Revenue, etc.*—Rs. 461 being the irrecoverable arrears of Income-tax relating to 1920-21 to 1923-24 were written off during the year.

GRANT No. 18—SALT.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Expenses in connection with SALT.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"3.—SALT" AND "3 A.—CAPITAL OUTLAY ON SALT WORKS."						
Account I.—Northern India Salt Revenue Department	*Non-voted*		*36,72,000*	*36,55,607*	*16,393*	...
	Voted	Gross ...	50,71,430	34,63,702	16,07,728	...
		Deductions ...	—12,98,430	—9,15,478	...	3 82,952
		Net ...	37,73,000	25,48,224	12,24,776	...
Account II.—Provinces.	*Non-voted*		*6,18,700*	*6,12,493*	*6,207*	...
	Voted ...	Gross ...	61,45,558	56,22,922	5,22,636	...
		Deductions ...	—18,558	—17,548	...	1,010
		Net ...	61,27,000	56,05,374	5,21,626	...
Totals ...	*Non-voted* ...		*42,90,700*	*42,68,100*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 22,600.*	
	Voted ...	Gross ...	1,12,16,988	90,86,624	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 21,30,364.	
		Deductions ...	—13,16,988	—9,33,026		
		Net ...	99,00,000	81,53,598	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 17,46,402.	

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses:				
A. 1.—Direction :				
A. 1 (1).—Pay of Officers ... *Non-voted* ...	*30,600*	*30,000*	*600*	...
... Voted ...	22,620	22,745	...	125
A. 1 (2).—Pay of Establishments ...	49,730	46,815	2,915	...
A. 1 (3).—Allowances, Honoraria, etc. ... *Non-voted* ...	...	*1,606*	...	*1,606*
... Voted ...	17,600	17,669	...	69
A. 1 (4).—Supplies and Services ...	1,610	260	1,350	...
A. 1 (5).—Contingencies ...	12,540	17,674	...	5,134
A. 2.—Manufacture :				
A. 2 (1).—Pay of Officers ...	1,00,370	91,969	8,401	...
A. 2 (2).—Pay of Establishments ...	1,99,680	1,84,829	14,851	...
A. 2 (3).—Allowances, Honoraria, etc.	14,020	11,837	2,183	...
A. 2 (4).—Supplies and Services:				
A. 2 (4) (a).—Manufacture and Excavation charges	9,67,010	7,24,627	2,42,383	...
A. 2 (4) (b).—Other charges ...	1,67,410	1,29,170	38,240	...
A. 2 (5).—Contingencies ...	24,310	17,695	6,615	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1 (1).—*Non-voted.*—Due to discontinuance of passage pay.

A. 1 (2).—Due to the lump provision for temporary establishment having been included under this head instead of being distributed amongst the several branches of the Department.

A. 1 (3).—*Non-voted.*—Due to the allowances granted to non-voted officers having been classified as non-voted from the accounts for 1926-27.

A. 1 (4).—Due to smaller expenditure under "Clothing charges" and "Petty Construction and Repairs".

A. 1 (5).—Due to larger expenditure under "cost of Stationery and Printing" and "charges in connection with the examination for recruitment in the Northern India Salt Revenue Department." Out of the excess, Rs. 3,724 remained uncovered.

A. 2 (1).—Due to the services of the Consulting Engineer not having been utilised for the whole of the year. After taking all reappropriations into account Rs. 25,110 remained uncovered at the end of the year.

A. 2 (2).—Due to smaller expenditure under pay of "Inferior Establishment." After taking all reappropriations into account Rs. 17,253 remained uncovered at the end of the year.

A. 2 (3).—Due to savings under travelling allowance of Consulting Engineer.

A. 2 (4) (a) Due to overbudgeting, *vide* notes below.

A. 2 (4) (b).—Due to overbudgeting under water supply charges, petty construction and repairs and maintenance of permanent way and rolling stock.

A. 2 (5).—Due to smaller expenditure under "cost of Stationery and Printing" and "office expenses and miscellaneous contingencies."

Account I.- Northern India Salt Revenue Department—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
A.—Revenue Expenditure—Working Expenses—*contd.*	Rs.	Rs.	Rs.	Rs.
A. 3.—Weighment :				
A. 3 (1)—Pay of Officers ...	1,03,360	81,734	21,626	...
A. 3 (2)—Pay of Establishments ...	1,14,220	1,19,216	...	4,996
A. 3 (3)—Allowances, Honoraria, etc.	5,660	5,146	514	...
A. 3 (4)—Supplies and Services :				
A. 3 (4) (a) Dispatch charges. Gross ...	2,39,170	1,24,525	1,67,094	...
A. 3 (4) (a) Dispatch charges. Recoveries ...	—2,39,170	—2,91,619		
A. 3 (4) (a) Dispatch charges. Net ...	...	—1,67,094		
A. 3 (4) (b)—Other charges ...	29,820	23,239	6,581	...
A. 3 (5)—Contingencies	11,740	7,042	4,698	...
A. 4.—Stores and Workshop Establishment :				
A. 4 (1)—Pay of Officers ...	15,900	15,494	406	...
A. 4 (2)—Pay of Establishments ...	67,510	83,293	...	15,783
A. 4 (3)—Allowances, Honoraria, etc.	800	626	174	...
A. 4 (4)—Supplies and Services ...	2,29,010	1,12,466	1,16,544	...
A. 4 (5)—Contingencies	2,640	857	1,783	...
A. 4 (6)—*Deduct*—Recoveries for services rendered to other branches of the Department, Private parties, etc.	—3,03,260	—2,63,534	...	39,726

Explanations of the Causes of Variation between Expenditure and Grant.—*contd.*

A. 3 (1).—Mainly due to employment of smaller number of officers, premature retirement of an officer and posting of junior officers in place of senior ones.

A. 3 (2).—Due to larger expenditure on temporary establishment.

A. 3 (3).—Due to smaller expenditure under " travelling allowance ".

A. 3 (4) (*a*).—Due to overbudgeting of gross expenditure and under-estimating of recoveries.

A. 3 (4) (*b*).—Due to smaller expenditure under " petty construction and repairs ".

A. 3 (5).—Due to smaller expenditure on ' Stationery and Printing '.

A. 4 (2)—Due to larger expenditure on labour payments under variable establishment in the General Workshop at Khewra.

A 4 (3)—Due to smaller expenditure under ' travelling allowance.' Taking all reappropriations into account there was an excess of Rs. 126 which remained uncovered at the end of the year.

A 4 (4)—Due to the fact that the Power House at Khewra was not completed till November 1926 whereas provision was made for the whole year.

A. 4 (5)—Due to larger provision having been made under miscellaneous contingencies for the workshop at Khewra than was actually necessary.

A. 4 (6).—Due to smaller recoveries on account of the cost of electric current supplied to the other branches of the department owing to the fact that the Power House at Khewra was completed in November 1926 whereas provision was made for the whole year. The excess was partly counterbalanced by larger recoveries made by the General Workshop from other branches of the Department.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses—*contd.*				
A 5.—Medical Establishment Pay, Allowances and other Expenses...	25,800	26,037	...	237
A. 6.—Contribution to the Depreciation Fund	3,34,900	2,65,628	69,272	...
A. 7.—Renewal and Replacement of wasting assets met from Depreciation Fund:				
A. 7 (1).—Expenditure on Renewal and Replacement	16,000	908	15,092	...
A. 7 (2).—*Deduct* Amount transferred from Depreciation Fund ...	—16,000	—908	...	15,092
A. 8. Interest on Capital Outlay	*4,32,000*	*3,89,145*	*32,855*	...
A. 9.—Cost of Accounts and Audit Staff ...	50,000	52,967	...	2,967
A 10.—Pensionary charges *Non-voted*	...	*8,700*	...	*8,700*
A 10.—Pensionary charges Voted ...	1,00,000	70,974	29,026	...
B.—Revenue Expenditure—Preventive Establishment:				
B. 1.—Pay of Officers	55,830	55,593	237	...
B. 2.—Pay of Establishments ...	2,25,990	2,24,179	1,811	...
B. 3.—Allowances, Honoraria, etc. ...	38,310	43,538	...	5,228
B. 4.—Supplies and Services	25,040	19,303	5,737	...
B. 5.—Works	8,430	6,897	1,533	...
B. 6.—Contingencies	15,400	19,262	...	3,862
C.—Revenue Expenditure —Salt Compensations. *Non-voted* *Original* 33,24,400				
Non-voted Supplementary —1,05,000(a)	*32,19,400*	*32,26,156*	...	*6,756*
Voted	8,000	...	8,000	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 6.—Due to the decision of Government that depreciation charges should be calculated on the value of completed assets only while provision was made in respect of incomplete assets as well.

A. 7.—Due to smaller expenditure on renewals, etc., debitable to the Depreciation Fund.

A. 8.—Due to smaller expenditure on 'Capital Outlay on Salt Works'.

A. 9.—Due to larger expenditure on the audit and accounts staff.

A. 10.—*Non-voted.*—Due to pensionary charges of non-voted officers being treated as non-voted.

A. 10.—Voted.—The provision for A. 10-non-voted was included under this head in the Budget for 1926-27. Savings due to change of procedure for calculation of this charge.

B. 3.—Due to payment of grain compensation allowance.

B. 4.—Mainly due to smaller expenditure under "petty construction and repairs", "clothing charges" and "purchase of horses, etc."

B. 5.—Due to the provision of Rs. 2,000 for the construction of quarters in the preventive branch not having been spent. After taking all reappropriations into account Rs. 1,347 remained uncovered at the close of the year.

B. 6.—Mainly due to larger expenditure under "tour charges".

C.—*Non-voted.*—*Vide* explanation under Voted. Rs. 1,757 remained uncovered.

C.—Voted.—The provision for payment of compensation for the loss of water rights in the catchment area of the Sambhar Lake was made under the voted section but the expenditure was actually adjusted under the non-voted section as it was subsequently declared to be "Political" by the Governor General in Council.

Account 1.—Northern India Salt Revenue Department—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works:				
D. 1.—Bags ... Gross ...	6,00,000	5,588		
Recoveries ...	−6,00,000	−1,93,225	1,87,637	...
Net	...	−1,87,637		
D. 2.—Plant and Machinery	1,12,180	98,811	13,369	...
D. 3.—Stores ... Gross ...	1,60,000	2,18,495		
Recoveries ...	−1,40,000	−1,56,093	...	42,402
Net ...	20,000	62,402		
D. 4.—Works	8,87,820	5,06,491	3,81,329	...
E.—English charges (High Commissioner) on stores	8,000	7,540	460	...
F.—Loss or Gain by Exchange	3,000	2,563	437	...
H.—Miscellaneous:				
H. 1—Transfer of Home charges chargeable to Head 3-A	...	−10,099	10,099	...
Non-voted	*36,72,000*	*36,55,607*	*16,393*	...
Totals ... Voted ... Gross ...	50,71,430	34,63,702	16,07,728	...
Deductions ...	−12,98,430	−9,15,478	...	3,82,952
Net	37,73,000	25,48,224	12,24,776	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—Although provision for purchase of bags was made in budget for 1926-27, it was decided not to purchase bags as the existing stock was heavy. The saving was partly counterbalanced by less recoveries on account of bags.

D. 2.—Mainly due to savings in the salt Range Division owing to no expenditure having been incurred in respect of certain plant provided for in the estimate and also to the disposal of certain assets the value of which has been credited to this head.

D. 3.—Due to larger purchases of stores partly counterbalanced by larger issues of stores. Out of the total excess under gross grant Rs. 45,495 remained uncovered.

D. 4.—Due to no expenditure having been incurred on a number of works for which provision was made in Budget. It was a case of overbudgeting.

E.—Rs. 1,550 surrendered, Excess of Rs. 1,090 due to the surrender of Rs. 640 offered from "II—Provinces" having been accepted erroneously against this head and to the withdrawal from this head of the corresponding provision for the Exchange for the entire surrender instead of from the Sub-head "Exchange".

H. 1. Due to book adjustment on receipt of particulars regarding the purchase of certain machinery through the High Commissioner for India.

Notes.

1. Rs. 2,75,289, were surrendered to Government.

2. The following figures show the quantities of salt, the manufacture of which was provided for in the budget as compared with the actual output of the year. The corresponding figures as originally proposed by the Commissioner as well as those suggested by the Audit Officer are also given for purposes of comparison. The figures are in lakhs of maunds.

	Rajputana Salt sources.	Salt Range Division.	Total.
1. As provided for in the Budget .	85	57	142
2. Actual output paid for during the year	56	35½	91½
3. As originally proposed by the Commissioner . . .	101	62	163
4. As suggested by the Audit Officer	59	39½	98½

DETAILED STATEMENT OF EXPENDITURE ON WORKS—NORTHERN INDIA SALT REVENUE DEPARTMENT.

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs	Rs
	I. MAJOR WORKS ABOVE Rs. 50,000 SPECIFICALLY PROVIDED FOR IN THE BUDGET				
	(a) *Estimated to cost above Rs. 50,000*—				
1	Development of the salt mines at Khewra Electric Scheme	50,000	97,605	...	47,605
2	Development of the Khewra Mines ...	4,50,000	...	4,50,000	...
3	Development of Salt Mines at Warcha ...	75,000	...	75,000	...
4	Sending of pans at Nawa	81,000	5,845	75,155	...
	(b) *Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.*				
	(No items.)				
	II.—OTHER MAJOR WORKS SPECIFICALLY PROVIDED FOR IN THE BUDGET.				
5	All works collectively	50,000	...	50,000	...
	III. UNFORESEEN MAJOR WORKS NOT SPECIFICALLY PROVIDED FOR IN THE BUDGET.				
6	Filling depression in the Khewra Village and safeguarding the mines from the flow of water from the gorge	...	47,169	...	47,169
7	Harris Scheme	...	58,262	...	58,262
8	Construction of a masonry charging drain for Jhapog Kyar	...	19,677	...	19,677
9	Purchase of Bombay, Baroda and Central India Railway sidings at Sambhar	...	1,40,303	...	1,40,303

Observations.

1. Estimate Rs. 6,89,309 ; expenditure up to date Rs. 6,27,663 ; in progress.

2. No expenditure ; provision was made before any definite scheme was prepared and sanctioned by Government ; Rs. 4,07,480 was reappropriated during the year to meet various other items of expenditure and Rs. 7,500 was surrendered.

3. No expenditure ; provision was made before any definite scheme was prepared and sanctioned by Government ; Rs. 39,201 was reappropriated during the year to meet other items of expenditure and Rs. 5,000 was surrendered.

4. Estimate Rs. 81,000 ; in progress.

5. One work ; funds provided before estimate was sanctioned ; no expenditure ; Rs. 5,000 was surrendered during the year and Rs. 33,000 was reappropriated to meet expenditure on other heads.

6. Estimate Rs. 1,27,899 ; expenditure up to date Rs. 74,427 ; funds provided by reappropriation ; in progress. The work remained incomplete at the end of 1925-26, but no provision was made in 1926-27.

7. Estimate Rs. 75,000 ; funds provided by reappropriation ; in progress.

8. Estimate Rs. 20,840 ; funds provided by reappropriation ; expenditure up to date Rs. 19,711. The work remained incomplete at the end of 1925-26, but no provision was made in 1926-27.

9. Estimate Rs. 1,42,000 was sanctioned and funds provided for in 1925-26. The Railway failed to raise the debit in 1925-26. Funds provided in 1926-27 by reappropriation.

Detailed Statement of Expenditure on Works—Northern India Salt Revenue Department—*contd.*

Serial No.	Service.	Grant	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	IV. Minor works...				
10.	All works collectively	2,81,300	1,39,498	1,41,802	...
11	*Deduct*—Lump reduction	—99,480	...	...	99,480
	Total ...	8,87,820	5,08,359	7,91,957	4,12,496
12	*Deduct*—Receipts on Capital Account ...	...	—1,868	1,868	...
	Net Total ...	8,87,820	5,06,491	7,93,825	4,12,496
	Net Saving ...	...	...	3,81,329	...

Observations.

10. This includes 108 different works each estimated to cost Rs. 20,000 or less. Of these 49 works were not specifically provided for in the budget and funds were arranged for by reappropriation with the exception of 3 items for which funds were not provided. No expenditure was incurred on 34 works though funds were provided for them either in the Budget or by reappropriation. Eight works were commenced without any sanctioned estimates. These have since been sanctioned. Expenditure on 7 works slightly exceeded the sanctioned allotments.

11. More than fully realised. The savings on the gross grant amounted to Rs. 4,80,809.

12. This includes the value of some old and unserviceable assets written off the Capital Account.

PROFIT and LOSS ACCOUNT of the MANUFACTURING BRANCH of the NORTHERN INDIA SALT REVENUE DEPARTMENT for the YEAR 1926-27.

Dr. Cr.

Particulars.	Amount.	Particulars.	Amount.
	Rs.		Rs.
To Share of Commissioner's Headquarters Office ...	1,16,971		
To Royalties and compensations	6,99,452	By Gross profit as per Trading Account	14,02,510
To Medical charges	24,118	By Miscellaneous Revenue	50,798
To Pensionary charges	77,903	By Interest on the balance of the Depreciation Fund ...	24,204
To Leave salaries paid in England	17,789	By Stores, Workshop and Electric Power House Receipts (Net)	50,798
To Interest on Capital	3,89,145	By Dispatch Account for net Profit	2,08,386
To Depreciation charges	2,65,628	By Net Loss	1,59,210
To Cost of Accounts and Audit...	52,967		
To Cost of Stationery and Printing	6,661		
To Weighment charges	2,36,314		
To Bags Account for Net Loss	8,940		
To Refunds (Miscellaneous Revenue)	18		
GRAND TOTAL	18,95,906	GRAND TOTAL ..	18,95,906

BHURE SINGH,
Head Accountant, Books.

R. G. AERS,
Personal Assistant to the Commissioner,
Northern India Salt Revenue.

The figures included in the above statement do not represent audited figures. The accounts are being audited by the Director of Commercial Audit and the figures are subject to revision on the completion of audit

The unaudited statement appearing on page 112 of the previous year's report has since been audited by the Director of Commercial Audit.

Note.—*See* paragraph. 39.

P. N. MUKHERJI,
Audit Officer, Indian Stores Department.

K

TRADING ACCOUNT of the MANUFACTURING BRANCH of the NORTHERN INDIA SALT REVENUE DEPARTMENT for the YEAR 1926-27.

Dr. Cr.

Particulars.	Amount.	Particulars.	Amount.
	Rs.		Rs.
To Opening Stock of Salt	7,11,316	By Salt Indents	2,65,485
To Manufacture	11,48,684	By Sale-proceeds of salt	23,45,791
To Refunds (Sale Proceeds)	2,583	By Closing stock of salt	6,53,817
To Gross Profit	14,02,510		
GRAND TOTAL ...	32,65,093	GRAND TOTAL	32,65,093

BHURE SINGH,
Head Accountant, Books.

G. L. FANTHOME,
Personal Assistant to the Commissioner,
Northern India Salt Revenue.

The figures included in the above statement do not represent audited figures. The accounts are being audited by the Director of Commercial Audit and the figures are subject to revision on completion of audit.

The unaudited statement appearing on page 113 of the previous year's report has since been audited by the Director of Commercial Audit.

P. N. MUKHERJI,
Audit Officer, Indian Stores Department.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

Store Account for 1926-27.

	Salt Store. Quantity. Mds.	Bags. Quantity. No.	General Stores Amounts. Rs.
Opening balance	92,59,295	7,94,626	1,23,432
Receipts from all sources (Manufacture, Excavation, Purchase, etc.).	85,89,165	895	2,18,815
Total	1,78,48,460	7,95,521	3,42,247
Issues of all kinds	1,16,36,943	3,45,413	1,56,093
Wastage, etc., written off by competent authority	2,18,679	412	...
Total	1,18,55,622	3,45,825	1,56,093
Closing Balance	59,92,838	4,49,696	1,86,154
	(a) Value	(b) Value	
	Rs. 14,14,792	Rs. 2,61,335	

(a) Rate excluding duty—45,78,536 Mds. at 0-4-0 per maund ; 4, 59,019 Mds. at 0-3-6 per maund ; 8,05,395 mds. at 0-3-0 per maund and 1,49,888 mds. at 0-2-0 per maund.

(b) Rate—2,02,435 at 0-9-4·51 ; 56,098 at 0-8-5·03 ; and 1,91,163 at 0-9-5·64.

Notes.

1. This account represents a consolidated account prepared by the Audit Officer, Indian Stores Department, from statements received from local officers.

2. No verification of the stock of salt is made by the Departmental authorities by physical stock-taking. The closing stock of bags was verified by the Divisional Officers and found correct. As regards general stores, the closing stock was verified at the close of 1926-27 and the discrepancies found are under adjustment.

Account II.—Provinces.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.		Rs.	Rs.	Rs.	Rs.
I.—Direction :						
I. 1.—Pay of Officers.	*Non-voted*	*Original* 48,000	*29,100*	*25,924*	*3,176*	...
		Supplementary —18,900				
	Voted	... ...	1,86,839	1,87,330	...	491
I. 2.—Pay of Establishments.	*Non-voted*	... ...	*1,802*	*1,752*	*50*	...
	Voted	... ...	27,98,221	25,44,548	2,53,673	...
I. 3.—Allowances, Honoraria, etc.	*Non-voted*	*Original* 1,798	*5,998*	*3,188*	*2,810*	...
		Supplementary 4,200(a)				
	Voted	... ...	3,52,992	3,11,699	41,293	...
I. 4.—Supplies and Services		... ...	2,12,277	1,26,407	85,870	...

Explanations of the Causes of Variation between Expenditure and Grant.

I. 1.—*Non-voted.*—Represents net result of a saving (Rs. 8,802) in Bombay due to appointment of a voted officer as Collector of Salt Revenue, Bombay and an excess (Rs. 5,626) in Madras due to a reduction of Rs. 5,800 by the Government of India from this head to meet expenditure under I. 3 and I. 7-A. The excess remained uncovered.

I. 2.—Voted.—Savings occurred mainly as follows :—

(*i*) In Madras (Rs. 1,13,292). Out of this, saving to the extent of Rs. 40,220 was anticipated on account of closure of factories. Excluding this sum the saving of Rs. 73,072 was mainly due to a redistribution of the Staff effected from December 1926.

(*ii*) In Bombay (Rs. 1,40,758) due mainly to appointment of men in leave vacancies on the minimum rates of pay (Rs. 95,000) and vacancies among menials and low paid clerks remaining unfilled for want of suitable recruits (Rs. 45,800).

Excesses to the extent of Rs. 48 in Bengal and Rs. 34 in Assam remained uncovered.

I. 3.—*Non-voted.*—Savings occurred in Madras (Rs. 1,992) due to the high actuals of the previous year, on which the estimate was framed ; and in Bombay (Rs. 818) due to change in personnel of the Collector of Salt Revenue.

I. 3.—Voted.—Savings occurred chiefly in Madras (Rs. 2,839) due to the change in classification of the travelling allowance of Non-voted Officers ; and in Bombay (Rs. 38,406) due to (1) limited transfers and less touring (Rs. 7,000), (2) less expenditure on house-rent and local allowances owing to vacancies in the establishment (Rs. 3,000), (3) non-utilisation of the provision of Rs. 1,000 on account of payment to the Madras and Southern Mahratta Railway Company for Medical aid at Castle Rock, the expenditure thereon having been classified under I. 5, (4) excess provision on account of Boat allowance (Rs. 6,000), (5) less expenditure on overtime allowances (Rs. 16,000) and (6) less expenditure on rewards owing to decrease in crime (Rs. 5,000).

I. 4.—Saving occurred (*i*) in Bengal (Rs. 16,376) due mainly to reduced expenditure on account of Charrandars' and Ghat Mohurrirs' fees (Rs. 10,000 out of the saving was surrendered to Government); (*ii*) in Madras (Rs. 17,894) due to over-estimation under Clothing and Uniform and (*iii*) in Bombay (Rs. 51,600) due to (*a*) less expenditure on boat stores and repairs as a measure of economy (Rs. 34,000), (*b*) restricted supply of clothing (Rs. 15,000) and (*c*) less expenditure on purchase of land and boats (Rs. 2,000). Rs. 21,500 were surrendered to Government.

(a) Includes an additional allotment of Rs. 4,600 sanctioned on 11th March 1927.

ACCOUNT II.—PROVINCES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Direction—*contd.*				
I. 5—Contingencies { *Non-voted* ...	*400*	*370*	*30*	...
I. 5—Contingencies { Voted ...	2,73,780	2,25,006	48,774	...
I. 6.—Reserve at the disposal of the Collector of Salt Revenue	3,000	...	3,000	...
I. 7.—Establishment charges paid other Governments, Departments, etc.	5,49,169	5,03,022	46,147	...
I. 7A.—Grants-in-aid, Contributions, etc. { *Original* ... Supplementary Rs. *2,400(a)*	*2,400*	*2,032*	*368*	...
I. 8.—*Deduct*—Establishment charges recovered from other Governments, etc.	—18,558	—17,548	...	1,010
I. 9.—*Deduct*—Probable Savings ...	—40,230	...	...	40,220
J.—Works:				
J. 1.—Buildings	1,60,000	1,82,960	...	22,960
J. 2.—Roads	51,920	1,05,141	...	53,221
J. 3.—Petty construction and repairs. { *Non-voted* ...	...	*100*	...	*100*
J. 3.—Petty construction and repairs. { Voted	2,55,580	1,34,155	1,21,425	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

I. 5.—Voted.—Excepting a small excess of Rs. 57 in Assam which remained uncovered, savings occurred in all the provinces chiefly in Bengal (Rs. 9,107), in Madras (Rs. 23,723) and in Bombay (Rs. 15,932). The saving in Bengal was due to non-utilisation of the provision for the enhanced Municipal Tax of the Salkea Salt Golas which was under dispute (Rs. 3,652) and reduced expenditure under "Office Expenses and Miscellaneous" (Rs. 5,455). The large saving in Madras falls under (*a*) contract contingencies, (Rs. 5,200) apparently due to partial non-utilization of provision for the new office of an Assistant Commissioner and of the new offices created by the splitting up of factories and (*b*) non-contract contingencies, Rs. 18,500, partly due to a lapse of Rs. 2,000 for tents, and partly to a saving of Rs. 4,230 under Municipal Tax on account of a general reduction in rates. The saving in Bombay is due to less expenditure incurred on contingencies.

I. 6.—Due to non-utilization of the provision towards unforeseen charges in Bombay for which it was intended.

I. 7.—Savings occurred chiefly in Burma (Rs. 43,132). The expenditure in Burma represents 8 per cent. of the gross provincial Expenditure under the head "6.-Excise" including expenditure incurred in England but excluding the cost price of opium. The provision was high owing to the inclusion of the cost of opium in the calculation of the probable amount to be adjusted under this head. This mistake occurred last year also.

I. 8.—Mainly due to less recovery from the Bombay Government in respect of (1) the pay, etc. of the Chief Accounts Officer and (2) the personal pay of a Superintendent of Salt. The original excess of Rs. 1,190 under Bombay which was further increased to Rs. 3,103 over the net modified grant which stood at Rs. 20,471 remained uncovered. (See notes.)

J. 1, J. 2 and J. 3.—Voted.—In Madras there were excesses under J. 1 (Rs. 22,960) and J. 2 (Rs. 53,221) and a saving of Rs. 1,18,890 under J. 3. The variations in respect of each sub-division under this group were due to an absence of previous classified actuals for estimating purposes. After taking into account all the modifications sanctioned during the year, the following excesses remained uncovered:—

J. 1.—Rs. 10,960.
J. 2.—Rs. 5,141.
J. 3.—Rs. 8,190.

There was also a saving of Rs. 2,535 under J. 3 in Bombay due to some of the estimates having been subsequently cancelled and the amounts of the several estimates not having been fully utilised.

(*a*) Sanctioned on 9th March 1927 (Rs. 600) and 11th March 1927 (Rs. 1,800).

Account II—Provinces—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
K.—Salt purchase and freight		13,24,000	12,89,679	34,321	...
L.—Salt compensations ...	*Non-voted* ...	*5,79,000*	*5,79,127*	...	*127*
	Voted ...	17,000	12,503	4,494	...
M.—English charges (High Commissioner) on Stores		1,000	349	651	...
N.—Loss or Gain by Exchange		...	120	...	120
Totals	*Non-voted* ...	*6,18,700*	*6,12,493*	*6,207*	...
	Voted ... Gross ...	61,45,558	56,22,922	5,22,636	...
	Voted ... Deductions ...	—18,558	—17,548	...	1,010
	Voted ... Net ...	61,27,000	56,05,374	5,21,626	...

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

K.—The saving is the net result of an excess of Rs. 1,42,048 in Madras and a saving of Rs. 1,76,369 in Bombay. In Madras the excess occurred as owing to the failure of 1925 season stock was low in the Northern factories and it was decided to work in full the monopoly factories in that locality and in the Central Presidency. The saving in Bombay was due to diminished outturn of Salt (Rs. 1,21,369) and less expenditure on the transport of salt from Maurypur to Karachi (Rs. 55,000) owing to the opening of private salt works.

L.—*Non-voted.*—The excess remained uncovered.

L.—Voted.—The saving occurred chiefly in Bombay (Rs. 4,318), due to non-payment of certain compensations and partial utilisation of the provision for "Commuted value of ¼th of the present service remuneration to salt Halidars".

N.—The excess remained uncovered.

Notes.

1. Surrendered to Government :—

I. 1.—Rs. 6,100
I. 2.—Rs. 44,200
I. 3.—Rs. 24,000
I. 4.—Rs. 31,500
I. 5.—Rs. 9,000
L.—Rs. 1,700.

Total Rs. 1,16,500

2. The Central Board of Revenue sanctioned two reappropriations aggregating Rs. 3,069 from I. 1—voted to meet the excess over the modified grant under sub-head I. 8. As, however, the reappropriations required the previous consent of the Finance Department which was not obtained before 31st March 1927, they were not accepted in audit.

3. J. 2.—The only major work exceeding Rs. 20,000 under progress during the year was that of extending the Tuticorin Railway Siding. The South Indian Railway Company executed the work and it is reported to be complete. Total estimate Rs. 3,14,553; expenditure up to 31st March 1927 Rs. 1,99,035. Final adjustments have not yet been made.

OTHER SALT SOURCES.—STORE ACCOUNT FOR 1926-27.

	Madras.	Bombay.	Burma.
	Quantity in maunds.	Quantity in maunds.	Quantity in maunds.
Salt in Store on 1st April 1926	16,93,910	66,64,702	4,506
Manufactured, excavated or purchased during the year	31,06,582	24,09,099	3,299
Total	48,00,492	90,73,801	7,805
Removed by Purchasers during the year	21,71,685*	28,82,966†	3,130
Wastage, etc., written off	1,38,828	12,98,415	1,438
Total	23,10,513	41,81,381	4,568
Balance in Store on 31st March 1927	24,89,979	48,92,420	3,237
Rate	Rs. 1-10-1·2 per maund.	For 34,53,865 maunds, at Rs. 1-8-3 per maund; and for 14,38,555 maunds, at Rs. 1-7-6 per maund.	Rs. 2,61,971
Value	Rs. 40,61,778	Rs. 73,47,642	Rs. 8,480

Observations.

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value works out as follows :—

	Madras.	Bombay.	Burma.
	Rs.	Rs.	Rs.
Gross value	40,61,778	73,47,642	8,480
Deduct—duty calculated at Rs. 1-4-0 per maund on the stock	31,12,474	61,15,525	4,046
Net value	9,49,304	12,32,117	4,434

NOTES.

1. These accounts are not subject to the audit of the Accountants General, Madras, Bombay and Burma.

2. The stocks of Salt in the several factories in Madras were verified by the Factory officers concerned on 31st March 1927 and they were reported to be correct.

In Bombay in respect of the salt works in the Presidency (proper), the stock was verified by the Manager, Main Salt Stores, Kharaghoda, who is in charge of the stores. No stock verification was held in respect of the salt works in Sind.

In Burma, the salt was weighed into store by a Factory officer and has not since been verified or revalued.

* Includes duty-free issues for fishcuring and industrial purposes and supply to French Government.

† Includes 22,536 maunds issued at a special price of Rs. 0-5-7 per maund to His Highness the Mir of Khairpur, under treaty arrangements ; 1,031 maunds issued free to the Desai of Patri and Jhinjuwada and the Nawab of Radhanpur under treaty obligations : and 8,600 maunds issued free to the Kharaghoda Refinery (Pioneer Magnesia Works) subject to the payment of duty at Rs. 1-4-0 per Bengal maund on the refined product.

GRANT No. 19.—OPIUM.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "4—OPIUM."				
A.—Payments for special cultivation in Malwa ...	39,00,000	21,68,957	17,31,043	...
B.—Payments to cultivators in the United Provinces :				
B. 1.—Payments for Opium ...	93,06,000	62,18,681	30,87,319	...
B. 2.—Payments for leaves and trash ...	51,500	39,667	11,833	...
B. 3.—Commission to Lambardars ...	2,18,400	1,68,433	49,967	...
B. 4.—Barbardari payments	24,400	1,871	22,529	...
C.—Ghazipur Opium Factory :				
C. 1.—Pay of Officers	45,100	45,219	...	119
C. 2.—Pay of Establishments	1,19,100	1,19,713	...	613
C. 3.—Allowances, Honoraria, etc. ...	2,800	1,797	1,003	...
C. 4.—Supplies and Services	4,10,000	2,29,423	1,80,577	...
C. 5.—Contingencies	36,300	37,548	...	1,248
C. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads ...	200	200	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to short delivery of crude opium by some States. Out of the contracted quantities of 6,500 maunds the total deliveries by States amounted to 3,557 maunds only. Rs. 17 lacs were surrendered to Government. A further sum of Rs. 10,000 was reported for surrender on 9th March 1927 but was not accepted.

B. 1.—Due to reduction of areas under cultivation. Rs. 30,82,600 were surrendered.

B. 2.—Due to less yield of leaf than anticipated. Rs. 11,500 were surrendered.

B. 3.—Due to reduction of area under cultivation. Rs. 49,900 were surrendered.

B. 4.—Due to abolition of Barbardari payments on opium and smaller barbardari on leaf owing to smaller yield. Rs. 20,500 were surrendered.

C. 2.—The amount reappropriated to this head proved slightly excessive, resulting in a net saving of Rs. 4,387 due to smaller expenditure on leave arrangements.

C. 3.—Due to no provision opium chests having been despatched to the Presidency Godown, Calcutta.

C. 4.—Due to manufacture of a smaller number of chests and to no provision opium chests having been despatched to the Presidency Godown, Calcutta. Rs. 1,70,500 were surrendered and Rs. 2,000 reappropriated to C. 1.

C. 5.—Due mainly to fire brigade allowance not provided for in the budget. The excess was met by a reappropriation of Rs. 5,750 on 31st January 1927, of which Rs. 4,502 remained unutilised due to economy in miscellaneous expenditure.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Superintendence and other Establishments in the United Provinces: Rs.				
D. 1.—Pay of Officers { Non-voted { Original 20,000 Supplementary —500	19,500	19,500	...	...
D. 1.—Pay of Officers { Voted	4,70,900	3,21,529	1,49,371	...
D. 2.—Pay of Establishments ...	3,40,400	3,19,866	20,534	...
D. 3.—Allowances, Honoraria, etc. { Non-voted. { Original ... Supplementary (a) 1,900	1,900	1,768	132	...
D. 3.—Allowances, Honoraria, etc. { Voted	1,01,600	75,271	26,329	...
D. 4.—Supplies and Services	21,500	21,165	335	...
D. 5.—Contingencies	96,574	55,422	41,152	...
D. 6.—Establishment charges paid to other Governments, etc.	6,426	...	6,426	...
D. 9.—Works	1,18,800	59,861	58,939	...
E.—Charges in other Provinces:				
E. 1.—Opium Miscellaneous Charges in Calcutta	19,000	16,370	2,630	...
E. 2.—Other Opium Agencies and Establishments	6,000	4,802	1,198	...
E. 3.—Compensations. { Original 54,000 Supplementary (b) 1,000	55,000	55,508	...	508

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—Voted.—Due to closing of some divisions and sub-divisions and the consequent employment of a smaller number of officers and also due to retirement of certain officers. Rs. 1,48,120 were surrendered to Government.

D. 2.—Due to closing of certain divisions and consequent reductions and retirements. Rs. 15,800 were surrendered.

D. 3.—Voted.—Due to closing of certain divisions and to change of classification of travelling allowance of non-voted officers from voted to non-voted. Rs. 21,100 were surrendered and Rs. 2, 345 reappropriated to other heads, leaving a net saving of Rs. 2,884.

D. 5.—Due mainly to closing of certain divisions and to abandonment of the Nitrate Scheme and modification of the special seed scheme and removal of office from a rented building to a Government building. Rs. 21,600 were surrendered and Rs. 13,556 reappropriated to other heads, leaving a net saving of Rs. 6,002 mainly due to economy in expenditure towards the close of the year and to efforts to check the rush of expenditure in March.

D. 6.—Due to transfer of the Department under the direct control of the Government of India, Central Board of Revenue. The whole amount was surrendered.

D. 9.—Due to abandonment of certain projects, non-execution of certain works and abolition of certain divisions and sub-divisions in the United Provinces. Rs. 46,800 were surrendered leaving a net saving of Rs. 11,215 partly due to inability of the Public Works Department, Delhi, to spend the allotment for conversion of Godown into a laboratory owing to non-receipt of materials in time and partly to savings under maintenance, repairs, etc., which could not be correctly estimated due to non-receipt of timely information from several disbursing officers. (*See* Notes.)

E. 1.—Due mainly to economy in contingent expenditure and smaller auction charges owing to stoppage of public auction. Saving was reduced to Rs. 69 only by surrender.

E. 2.—Due mainly to non-utilisation of the provision for leave salary (Rs. 790).

(a) The net supplementary appropriation of Rs. 1,900 includes an additional allotment of Rs. 3,000 sanctioned on 31st January 1927.

(b) Sanctioned on 30th December 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted
	Rs.	Rs.	Rs.	Rs.
F.—English charges (High Commissioner) on stores	1,000	2,278	...	1,278
G.—Loss or Gain by Exchange	...	771	...	771
Totals { *Non-voted* ...	*76,400*	*76,776*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 376.*	
Voted ...	1,52,96,000	99,08,844	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 53,87,156.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

F.—Due to increase in indents. Rs. 1,500 transferred from Indian Grant.

NOTES.

1. The following voted amounts aggregating Rs. 52,97,907 were surrendered to Government :—

A.—Rs. 17,00,000 ; B.—Rs. 31,64,500 ; C. 3.—Rs. 500 ; C. 4.—Rs. 1,70,500 ; D. 1.—Rs. 1,48,120 ; D. 2.—Rs. 15,800 ; D. 3.—Rs. 21,100 ; D. 5.—Rs. 21,600 ; D. 6.—Rs. 6,426 ; D. 9.—Rs. 46,800 ; E. 1.—Rs. 2,561.

2. Sub-head D. 9.—All the works executed during the year were minor works. Expenditure Rs. 25,994 against appropriation of Rs. 74,500 ; saving Rs. 48,506 due to abandonment of certain projects and non-execution of some works.

A

Account of payments to States in Malwa in 1926-27. (Sub-head A.)

	Rs.
1. Outstanding advances to States on 1st April 1926	5,33,484
2. Total payment to States (cash advances as well as cash settlements) during 1926-27	19,58,381
Total payments	24,91,865
3. Value of Opium supplied by States in 1926-27—	
(a) Produce of season, 1925-26 (including escorting charges)	19,42,930*
(b) Produce of season, 1926-27	*Nil.*
4. Value of cash recoveries in 1926-27	6,750
Total recoveries	19,49,680
5. Outstanding advances to States on 31st March 1927	5,42,185

*Includes the sum of Rs. 962 (price of Opium 860 and premium 102) on account of revision of classification of opium season, 1924-25.

NOTE.

Difference between item 2 and sub-head "A" in the appropriation accounts represents freight and other incidental charges for the purchase. It is also due to the following factors :—

(a) Item 2 does not include Rs. 1,82,803 paid for hard opium.

(b) It also does not include Rs. 13,020 paid by Government to the Joint Opium Establishment Fund. These figures are, however, included under sub-head A.

(c) The difference after accounting for (a) and (b) represents adjustment of recoveries within the year omitted from charge.

Item 5 was adjusted by short payment of the price of opium delivered in 1927.

B

Account of payments to cultivators in the United Provinces in 1925-26 for cultivation of Opium (Sub-head B. 1).

	Rs.
1. Outstanding advances to cultivators on the 1st April 1926	13,11,738
2. Total payments to cultivators (cash advances as well as cash settlements) during 1926-27	62,12,956
Total payments	75,24,694
3. Value of Opium supplied by cultivators in 1926-27—	
(a) Produce of season, 1925-26	67,78,659
(b) Produce of season, 1926-27	*Nil.*
4. Value of cash recoveries in 1926-27	51,935
Total recoveries	68,30,594
5. Outstanding advances to cultivators on 31st March 1927	6,94,100
6. Written off	362
Net outstanding on 31st March 1927	6,93,738

NOTES.

Difference between the figures of item 2 and that against sub-head B. 1 is mainly due to the charges for bonus being included in the latter and also represents adjustments of cash recoveries within the year omitted from charge.

Advances are made during the monsoon for opium, leaves and trash to be delivered at the beginning of the next hot weather. This accounts for the outstandings on the 31st March 1927.

A major portion of the outstanding has been recovered from the cultivators from the produce of 1926-27 delivered in 1927-28. The balance will be recovered during settlements in 1927-28.

C

ACCOUNT of payments to cultivators in the United Provinces in 1926-27 for leaves and trash (Sub-head B. 2).

	Rs.
1. Outstanding advances to cultivators on 1st April 1926 . .	26,163
2. Total payments to cultivators (cash advances as well as cash settlements) during 1926-27	39,907
Total payments .	66,070
3. Value of leaf and trash supplied by cultivators in 1926-27—	
(*a*) Produce of season, 1925-26	35,566
(*b*) Produce of season, 1926-27	*Nil.*
4. Value of cash recoveries in 1926-27	667
Total recoveries .	36,233
5. Outstanding advances to cultivators on 31st March 1927 . . .	29,837

NOTES.

Difference between the figures at item 2 and the sub-head B 2 in the appropriation accounts represents adjustment of cash recoveries within the year omitted from charge.

Vide Note under Account of payments for cultivation of Opium in the United Provinces.

D

STATEMENT showing the manufacture, sale and balance in store of excise and provision opium for the year ending 31st March 1927.

Particulars.	For exports.		For sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Quantity of opium in store in Calcutta on 1st April 1926	(a)12,093	20,595	...	...
Quantity of opium in store at the Ghazipur Opium Factory on 1st April 1926	...	...	226	339
Produce of season, 1925-26	7,000	11,922	5,404	8,106
Transferred from miscellaneous account (quantity of sold but undelivered chests transferred to unsold stock in July 1926)	190	323	...	...
Total ...	19,283	32,841	5,630	8,445
Sold direct to countries with which direct sales agreements have been entered into	8,012	13,645	...	...
Issued to the Excise Department from 1st April 1926 to 31st March 1927	...	...	4,922	7,384
Issued to the Medical Department from 1st April 1926 to 31 March 1927...	...	...	20	30
Total expended ...	8,012	13,645	4,942	7,414

Particulars.	For export.		For sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Balance in store in Calcutta on 31st March 1927 ...	4,271	7,374	...	...
Balance in store at the Ghazipur Opium Factory on 31st March 1927	7,000	11,922	688	1,031
Balance in store on 31st March 1927	11,271	19,196	688	1,031

(a) Excludes 190 chests sold but not delivered.

Observations.

1. This stores account is not under the audit of the Director of Audit, United Provinces.

2. The stock at Calcutta was examined on the 9th November 1926 by a Sub-Deputy Collector of Alipore and every thing was found correct. The practice of taking stock of opium at the beginning of November every year is due to the fact that the Opium Season commences from November and the new season's opium does not arrive before this month.

3. The balances in hand with the Ghazipur Factory were verified by the Factory Superintendent in the end of March 1927 and no discrepancies were discovered.

V. S. SUNDARAM,—21-2-28.

Deputy Secretary to the Government of India.

NOTES.

1. The final form of the store account is now under the consideration of the Government of India.

2. The figures relating to Excise Opium in stock in Calcutta have been omitted from this Statement, since the Excise Opium in store in Calcutta belong to the Bengal Government, and all issues to local Governments are shown under the item "Issued to the Excise Department". This explains the difference between the opening balance and the previous year's closing balance under the column "For Sale in India".

£

Balance Sheet of the Opium Department of the Government of India as it stood on 31st October 1926.

Liabilities.	Rs.	A.	P.	Rs.	A.	P.	Assets.	Rs.	A.	P.	Rs.	A.	P.
Sundry Creditors :—							Fixed Assets :—						
Railway freight due ...	14,525	4	6				Lands	79,744	0	0			
Payments due to contractors for chests	4,329	12	0				Less disposals	589	0	0	79,155	0	0
Amount refundable to auction purchasers of provision opium for chests re-purchased therefrom	7,65,375	0	0				Buildings	15,94,042	0	0			
Amount refundable to local Governments on account of the revision of the sale price of Blended Excise Opium ...	5,86,521	11	2				*Add* additions during the year	85,751	4	0			
Amount on account of Malwa Opium awaiting adjustment	2,18,158	5	6	15,88,910	1	2	Less disposals	19,806	0	0			
							Less depreciation	39,612	0	0	16,20,375	4	0
Reserve for charges not actually incurred :—							Plant and Machinery ...	61,661	0	0			
Interest	30,14,923	0	0				*Add* additions	...					
Cost of audit and accounts ...	21,482	0	0				Less depreciation	6,543	0	0	55,118	0	0
Leave and pensionary charges	1,28,196	0	0				Furniture and fittings ...	...			1,50,000	0	0
Direction charges	...			31,64,601	0	0	Floating assets :—						
							Stock on hand :—						
							Provision opium in the Factory	95,36,777	2	0			
							Provision opium at Presidency Godowns	1,02,83,070	7	7			

Capital debt due to the Government of India :—								
Opening balance		5,75,31,456	0	6				
Add amount received from Government by cash drawn from Revenue Treasuries and adjustment		1,07,25,482	11	4				
Deduct amounts paid to Government by remittances in cash into Revenue Treasuries and by adjustment ...		4,26,14,736	7	5	2,56,42,202	4	5	
Profit :—								
Profit on sales of buildings ...		3,780	0	0				
Profit on sales of opium and alkaloids (*vide* consolidated Profit and Loss Account) ...		1,96,30,441	12	6	1,96,34,221	12	6	
Carried over					5,00,29,935	2	1	

Excise opium—Benares (Unfinished)		13,74,767	11	11				
Excise opium—Blended (Finished)		42,154	12	10				
Excise opium—Blended (Unfinished)		32,12,879	14	9				
Medical—British :—								
Stock in England awaiting sale		2,44,181	12	4				
Stock on hand in the Factory (Finished)		3,88,249	0	3				
Stock on hand in the Factory (Unfinished) ...		4,69,577	15	9				
Indian Medical Opium :—								
Cake		1,943	0	3				
Powder (Finished) ...		9,366	12	1				
Powder (Unfinished) ...		640	0	6				
Alkaloids		77,878	13	10				
Carried over ...	2,56,46,487	8	1		19,04,648	4	0	

BALANCE SHEET OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA AS IT STOOD ON 31ST OCTOBER 1926—*contd.*

LIABILITIES—*contd.*	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...				5,00,29,935	2	1

ASSETS—*contd.*	Rs.	A.	P.	Rs.	A.	P.
Brought forward .	2,56,46,487	8	1	19,04,648	4	0
Sundry stores on hand . .	2,14,340	14	9			
Raw opium—Benares .	1,23,27,645	6	0			
Raw opium—Malwa . .	82,77,398	2	4			
Contraband opium and District Dhoi	62,139	2	9			
Factory Dhoi . . .	83,007	7	5			
Lewa	2,79,461	6	10			
Leaf	57,660	6	5			
Trash	46,227	11	8			
Cups	8,785	2	6			
Chests Provision Mango .	55,471	8	6			
Chests Provision 5 ply (Assembled)	36,211	0	10			
Chests Provision 5 ply (Unassembled) . . .	8	10	4			

Chests Abkari Mango			8,624	15	7		
Chests Abkari 3 ply (Assembled)			7,378	0	0		
Chests Abkari 3 ply (Unassembled)			3,336	14	0		
Chests and lids Special Medical opium Mango			3,214	4	7		
Compartments Provision			8,430	7	0		
Compartments Abkari			2,070	8	3	4,71,27,899	6 10
Advances.							
Advances to cultivators :—							
For opium	1924-25		289	1	0		
	1926-27		7,00,910	0	0		
For leaf 1926-27			8,900	0	0		
For Trash			842	9	0		
Advances for wells			10,348	8	0	7,21,290	2 0
Carried over						4,97,53,837	12 10

Carried over	5,00,29,935	2 1

Balance Sheet of the Opium Department of the Government of India as it stood on 31st October 1926—*concld.*

Liabilities—*concld.*

	Rs.	A.	P.	Rs.	A.	P.
Brought forward				5,00,29,935	2	1
Grand Total				5,00,29,935	2	1

Assets—*concld.*

	Rs.	A.	P.	Rs.	A.	P.
Brought forward				4,97,53,837	12	10
Sundry Debtors—						
For Provision Opium ...	48,000	0	0			
For Excise Opium—Blended ...	2,17,560	0	0			
For Indian Medical Powder ...	1,666	2	0			
For Indian Medical Cake ...	766	3	0			
For Alkaloids	2,284	4	6			
Recoverable from Burma Government for Excise Opium ...	3,656	4	0	2,73,932	13	6
Cash on hand in the Opium Treasuries	1,039	7	9			
Permanent advance ...	1,125	0	0	2,164	7	9
Grand Total				5,00,29,935	2	1

I have examined the above Balance Sheet, Profit and Loss Accounts and the costing Sheets attached, with the books and accounts kept in the Opium Agent's Office, Ghazipur, and I have received all the information I required. In my opinion the Balance Sheet exhibits a true and correct view of the state of affairs of the Opium Department of the Government of India according to the best of my information and explanations given me and as shown by the books of the Opium Agent, subject to the remarks made in my report.

A. RANGASWAMI IYER,
Assistant Director of Commercial Audit.

Camp Ghazipur,
The January 1927.

S. C. BASU,
Accountant, Costing Section.

W. GASKELL, C.I.E., I.C.S.,
Opium Agent.

The Balance Sheet relates to the costing year 1925-26 ended October 31, 1926. The bulk of the expenditure of the financial year 1926-27 was incurred in the above costing year.

P. D. PANDEY,—28-1-28,
Officer-in-charge,
Central Pay and Accounts Office, U. P.

Note.—*See* paragraph

Profit and Loss Account of the Opium Department of the Government of India for the year ended 31st October 1926.

Dr.

Particulars.	Amounts. Rs. A. P.	Particulars.	Amounts. Rs. A. P.
To		By	
Opening Balance :—		Sales :—	
Provision Opium	... 2,16,44,242 0 1	Provision Opium	... 3,13,53,500 0 0
Excise opium—Benares	... 11,83,388 15 5	Excise Opium—Benares	... 5,49,656 4 0
Excise opium—Blended	... 21,95,443 11 6	Excise Opium—Blended	... 76,49,982 1 7
Special Medical Opium—British :—		Special Medical Opium—British ...	... 9,75,494 8 0
Manufacture in progress ...	... 4,20,956 15 6	Indian Medical Opium—Powder ...	... 25,391 11 0
Finished stock	... 5,70,032 14 0	Indian Medical Opium—Cake ...	... 10,696 6 0
		Alkaloids	... 2,24,887 12 11
Indian Medical Opium—Powder :—		Issues to other departments (Special Medical Opium—British)	... 26,383 12 9
Manufacture in progress ...	... 1,054 6 11	Closing Balance :—	
Finished stock	... 8,139 2 3	Provision Opium	... 1,98,24,847 9 7
Indian Medical Opium—Cake ...	... 7,452 15 11	Excise Opium—Benares :—	
Alkaloids	... 10,636 5 0	Manufacture in progress... ...	... 13,74,767 11 11
Manufacturing charges :—		Excise Opium—Blended :—	
Provision opium	... 81,46,576 10 10	Manufacture in progress	... 32,12,879 14 9
Excise opium—Benares	... 6,34,332 6 6		

L 2

PROFIT AND LOSS ACCOUNT OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA FOR THE YEAR ENDED 31ST OCTOBER 1926—*contd.*

Dr.

Particulars.	Amounts. Rs. A. P.
Manufacturing charges—*contd.*	
Excise opium—Blended	73,18,711 1 8
Special Medical Opium—British	11,39,017 0 0
Indian Medical Opium—Powder	23,214 3 10
Indian Medical Opium—Cake	5,141 11 8
Alkaloids	97,633 10 0
General charges	3,94,374 8 5
Cost of Audit and Accounts	21,482 0 0
Interest	30,16,649 1 5
Net profit	1,96,30,441 12 6
Grand Total ...	6,64,63,921 9 5

Cr.

Particulars.	Amounts. Rs. A. P.
Excise Opium—Blended—*contd.*	
Finished stock	42,154 12 10
Special Medical Opium—British :—	
Manufacture in progress	4,69,577 15 9
Finished stock	6,32,430 12 7
Indian Medical Opium—Powder—	
Manufacture in progress...	640 0 6
Finished stock	9,366 12 1
Indian Medical Opium—Cake	1,943 0 3
Alkaloids	77,878 13 10
Miscellaneous Receipts	1,441 9 1
Grand Total ..	6,64,63,921 9 5

The Profit and Loss Account relates to the costing year 1925-26 ending on 31st October 1926. It has been recast by me in the above form from the accounts prepared by the Opium Agent and audited by the Assistant Director of Commercial Audit. The figures in this account have been agreed with those in the account prepared by the Assistant Director of Commercial Audit. Leave and Pensionary charges are included under 'General charges' which will be exhibited in greater detail next year.

P. D. PANDE,
Officer-in-charge,
Central Pay and Accounts Office, U. P.

S. C. BASU,
Superintendent, Costing Section.

W. GASKELL,
Opium Agent.

The 28th January 1928.

GRANT No. 20.—STAMPS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "7—STAMPS" AND "7-A.—CAPITAL OUTLAY ON SECURITY PRINTING PRESS".				
A.—Administrative charges of Central Stamp Office, Calcutta:				
A. 1.—Pay of Officers	8,410	8,674	...	264
A. 2.—Pay and Allowances of Establishments	55,380	52,600	2,780	...
A. 3.—Supplies and Services	1,18,500	1,30,365	...	11,865
A. 4.—Contingencies	9,160	10,150	...	990
A. 5.—*Deduct*—Amount recovered from Posts and Telegraphs ...	—45,000	—1,22,943	77,943	...
B.—Cost of non-postal stamps and paper purchased in India:				
B. 2.—Judicial:				
B. 2 (1)—Paper	2,00,000	2,02,059	...	2,059
C.—Cost of stamps manufactured in India received from the Security Printing Press: *vide* H. 4 (1) below.				
C. 1.—Non-judicial	5,00,000	2,92,544	2,07,456	...
E.—Charges for the sale of stamps (in Minor Provinces):				
E. 1.—Non-Judicial	1,500	1,024	476	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to payment of leave salary in excess of the provision. The excess remained uncovered.

A. 2.—Due chiefly to non-utilisation of the provision for leave salary.

A. 3.—Due to increased supplies and consequent large expenditure on packing and cooly labour.

A. 4.—Due to increased postage charges.

A. 5.—Due to larger expenditure incurred for the postal Department and consequent more recoveries from that Department than anticipated.

B. 2. (1).—Due to certain bills passed for payment in the preceding year having been paid in the year under report. The grant was further reduced to Rs. 1,93,202 by orders of reappropriation in March 1927 thereby enhancing the excess to Rs. 8,857 which remained uncovered.

C. 1.—Due to smaller consignment received from the Security Printing Press, Nasik.

E. 1.—Rs. 550 out of the grant was reappropriated to other heads in March 1927 by the Central Board of Revenue on account of anticipated savings, with the result that a sum of Rs. 74 remains as uncovered excess mainly due to disproportionately large expenditure in March 1927 on freight etc., on postage stamps in Mysore State.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
3.—*Deduct*—Value of stamps recovered :				
G. 2.—From Provincial Governments ...	—8,02,950	—6,39,025	...	1,63,925
H.—Security Printing Press charges :				
H. 2—Working Expenses :				
Rs.				
H. 2(1).—*Pay of Officers* ...	*63,400*	...	*63,400*	...
H. 2 (2).—Pay of Establishments ...	1,22,400	...	1,22,400	...
H. 2 (3).—Pension charges { *Non-voted* ...	*17,600*	...	*17,600*	...
Voted ...	14,750	...	14,750	...
H. 2 (4).—Allowances	3,000	...	3,000	...
H. 2 (5).—Contingencies	7,400	...	7,400	...
H. 2 (6).—Supplies and Services ..	1,44,150	...	1,44,150	...
H. 2 (7).—Stores	8,99,000	...	8,99,000	...
H. 2 (8).—Provision for Depreciation for payment into Depreciation Fund	1,86,300	...	1,86,300	...
H. 2 (9).—Interest	2,01,000	...	2,01,000	...
H. 2 (10).—English Charges (High Commissioner)	7,21,000	...	7,21,000	...
H. 2 (11).—Loss or Gain by Exchange	2,40,000	...	2,40,000	...
H. 3.—Loss on Commercial Undertakings	...	84,360	...	84,360
H. 4.—*Deduct*—Recoveries on account of value of outturn :				
H. 4 (1).—From Central Stamp Office, Calcutta, *vide* C. above ...	—5,00,000	...	...	5,00,000
H. 4 (2).—From Posts and Telegraphs...	—15,00,000	...	...	15,00,000
H. 4 (3).—From Provincial Governments	—7,70,000	...	...	7,70,000

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

G. 2.—Votes.—The budget estimate for 1926-27 proposed by the Central Stamp Office and communicated to provincial Governments was Rs. 6,75,070 only. The variation was due to the lower rates (Nasik rates for Stamps) adopted for issues in 1926-27, than those (English rates) for issues in 1925-26 on which the provision was based. The excess remained uncovered.

H. 2 (1) to H. 2 (11) and H. 4 (1) to H. 4 (3) and K.—Owing to the introduction with effect from 1st April 1926 of the commercial system of accounting at the Security Printing Press, Nasik Road, these transactions were included in the Personal Ledger Account opened for the purpose. There were, therefore, neither expenditure nor recoveries against these sub-heads. The Grant voted by the Assembly under these sub-heads was withdrawn by the Finance Department.

H. 3.—A reappropriation of Rs. 1,29,000 was sanctioned by the Central Board of Revenue to cover the loss, and this resulted in a saving of Rs. 44,640 due to non-adjustment of the loss for the half year ending 31st March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
J.—Capital Expenditure on Central Stamp Stores					
J. 2.—Pay of Establishments		...	464	...	464
J. 5.—Works Expenditure in India	*Original* Rs.	1,68,000	2,37,855	...	69,855
	Supplementary 1,68,000(a)				
K.—*Other English Charges*		*3,000*	...	*3,000*	...
Totals	*Non-voted*	*84,000*	...	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 84,000.*	
	Voted ... Gross ...	35,99,950	10,20,095	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 25,79,855.	
	Deductions ...	—36,17,950	—7,61,968		
	Net ...	*1,69,000	2,58,127	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 89,127.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

J. 2 and J. 5.—The excesses were covered by reappropriations sanctioned by the Central Board of Revenue from savings in India Estimates. (*See* Note.)

NOTE.

In August 1926 the Government of India accorded sanction to the construction of a Central Stamp Depot at Nasik Road at an estimated cost of Rs. 9,59,000. Of this, expenditure to the extent of Rs. 2,38,319 was incurred in the year 1926-27 and a sum of Rs. 7,09,000 has been provided on this account in the estimates for 1927-28 under Demand No. 20.—Stamps.

(a) Voted by the Legislative Assembly in February 1927.

*The net amount required being a minus quantity, a nominal demand of Rs. 1,000 was submitted for the vote of the Legislative Assembly. This amount was subsequently increased to Rs. 1,69,000 by a Supplementary grant of Rs. 1,68,000.

A

STORE ACCOUNT for 1926-27 showing the cost price of stamps and plain paper in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	Postal Stamps.	Non-Postal Stamps.		Plain paper.
		Judicial.	Non-Judicial.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance (A) . .	1,74,031 9 1	2,15,315 15 4	1,68,712 2 10	2,279 13 0
Receipts during the year (B)	5,93,691 13 4	1,25,547 15 4	1,89,577 11 1	1,78,360 14 0
Total .	7,67,723 6 5	3,40,863 14 8	3,58,289 13 11	1,80,640 11 0
Issues during the year (as per statement E) (C).	7,51,736 9 10	2,42,609 13 6	2,15,156 12 9	1,90,721 13 8(D)
Written off (E). . .	574 0 8	30 1 5	942 8 6	0 8 10
Total . .	7,52,310 10 6	2,42,639 14 11	2,16,099 5 3	1,90,722 6 6
Closing Balance (F) . .	77,903 8 9	97,682 2 9	1,48,280 4 7	20,222 7 8
Face value of the Closing Balance.	2,39,06,991 11 10	3,66,35,299 12 9	5,59,01,804 9 0	77,038 0 3

Observations.

(A).—Includes 87 per cent. overhead charges, the rate of exchange being 1*s.* 5·75*d.* the rupee (the mean of 1924-25 and 1925-26).

(B).—In valuing the receipts which are all F.O.R. Nasik Road, the schedule rates as furnished by the Master, Security Printing, have been taken into account. 5·3 per cent. and 15·4 per cent. on the manufacturing cost of non-postal and postal stamps respectively have been added to cover freight charges from Nasik Road.

(C).—The bulk of the issues being Nasik-made stamps, the schedule rates as furnished by the Master, Security Printing, have been taken into account as ordered by the Central Board of Revenue. 5·3 per cent. and 15·4 per cent. on the manufacturing cost of non-postal and postal stamps respectively have been added to cover freight charges from Nasik Road.

(D).—Includes 11 per cent. for this depôt charges.

(E).—Face value (including value of stamps damaged in store or lost in transit due to theft, etc., and hence written off the stamp account, but excluding values of spoilt stamps received from Treasuries) —

	Rs. a. p.
Judicial Stamps	1,19,269 12 0
Non-Judicial Stamps	1,02,939 5 0
Plain paper	2 1 6
Postal Stamps	2,16,585 12 6

(F).—The closing balance has been worked out at Nasik rates. 5·3 per cent. and 15·4 per cent. on the manufacturing cost of non-postal and postal stamps respectively have been added to cover freight charges from Nasik Road.

C. F. WEAKFORD,
Offg. Deputy Controller, Stationery and Stamps.

The face value of the closing balance shown below the cost price agrees with the closing balance of the store account of stamps for March 1927.

The balance of stamps in the Central Depôt at Calcutta on the evening of the 31st December 1926 was duly verified by Mr. J. N. Ghosh, the verifying Officer, and it agreed with the balance shown in the returns submitted to this office by the Deputy Controller of Stationery and Stamps, India, Calcutta.

L. B. WARD,
Accountant General, Bengal.

NOTES.

(1) The total face value of stamps written off the stamp accounts during 1926-27 under a certificate from the Assistant Controller that they had been destroyed by the Special Officer deputed for the purpose from the office of the Accountant General, Bengal, amounted to Rs. 4,38,335-11-3 Postal and Rs. 4,88,197-5-9 Non-Postal Stamps. These figures do not agree with those now shown by the Deputy Controller in his statement and the differences have been explained by him in the footnotes of the statements.

(2) The other figures shown in the Deputy Controller's statements are not susceptible of check as in the Store Accounts which the Deputy Controller renders to the office of the Accountant General, Bengal, monthly under Rule 1 of Article 425, Audit Code, the face value of stamps is shown and not the cost price.

B

STORE ACCOUNT for 1926-27 showing the cost of Chinese Expeditionary Force and Indian Expeditionary Force stamps in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	C. E. F. stamps.	I. E. F. stamps.	Total.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Opening balance	(a) 1,005 5 3	(b) 2,631 10 0	(c) 3,636 15 3	(a) Face value = Rs. 40,445-2-9. (b) Face value = Rs. 2,17,351-15-6. (c) Converted into Indian money at 1s. 4d. a rupee.
Receipts during the year	*Nil*	(d) 0 1 4	0 1 4	(d) These stamps were found in excess in an original bundle on detailed counting at the time of annual stock taking by the special officer deputed for the purpose (their face value being Rs. 0-11-6).
Total	1,005 5 3	2,631 11 4	3,637 0 7	
Issues during the year	*Nil*	*Nil*	*Nil*	
Written off	(e) 43 6 8	(f) 81 6 4	124 13 0	(e) and (f). These stamps were destroyed by the special officer deputed for the purpose under orders of the Director General of Posts and Telegraphs as they were no longer required (their face value being Rs. 7,991-4-0 and Rs. 23,430-7-0 respectively).
Total	43 6 8	81 6 4	124 13 0	
Closing balance — Cost price	961 14 7	2,550 5 0	3,512 3 7	
Closing balance — Face value	32,453 14 9	1,93,922 4 0	2,26,376 2 9	

Observation.

These are postage stamps and postal stationery over-printed with the words "C. E. F." and "I. E. F.". As they have been lying in the stock for a long time the cost has been calculated at the contract schedule rates and no overhead charges in consequence of the high price of materials due to the War have been added.

C. F. WEAKFORD,

Offg. Deputy Controller of Stationery and Stamps.

NOTE.—*See* audit certificate and Notes on Statement A. See also paragraph 129, item 38.

C

STORE ACCOUNT for 1926-27 showing the value of National Health and Pensions Insurance Stamps and Unemployment Insurance Stamps in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	National Health and Pensions Insurance Stamps.			Unemployment Insurance Stamps.		
	£	s.	d.	£	s.	d.
Opening balance ...	2,120	18	4	545	10	0
Receipts during the year ...	1,963	8	4	941	10	5½
Total ...	4,084	6	8	1,487	0	5½
Issues during the year ...	1,876	2	8	774	18	4½
Written off ...	*Nil*			*Nil*		
Total ...	1,876	2	8	774	18	4½
Closing balance ...	2,208	4	0	712	2	1

Observation.

These Stamps are supplied to this store by the Ministries of Health and Labour respectively on indent by the provincial Accountants General for distribution amongst the Centra Depôts for issue to the Masters of Vessels. No cost price is known. This Depôt is responsible for their custody only. Accounts are submitted to the Accountant General, Bengal, in sterling.

C. F. WEAKFORD,
Offg. Deputy Controller, Stationery and Stamps.

See audit certificate on Statement A.

D

STATEMENT furnishing particulars of stamps damaged exceeding Rs. 5,000 in face value in individual cases.

Particulars.	Postal Stamps.	Non-Postal Stamps.
	Rs.	Rs.
(1) 8,864 sheets and 242 labels of 1½ annas ordinary postage stamps at Rs. 24 per sheet	2,12,759	...
(2) 320 sheets of Rs. 10 Adhesive Court-fee stamps at Rs. 360 per sheet	...	1,15,200
(3) 1,529 sheets of Rs. 5 Non-Judicial stamps	...	7,645
(4) 27,840 sheets of Re. 1 License Forms under Poisons Act ...	...	27,804
(5) 20,249 sheets of Non-Judicial stamps at Rs. 3 each ...	...	60,747
(6) 1,000 sheets of Non-Judicial stamps at Rs. 6 each ...	...	6,000

Observations.

(1) These were obsolete postage stamps and unfit for being converted into lower values by overprinting.

(2) These stamps were stuck together by sea-water in transit from England.

(3) These were damaged by white ants in an original box.

(4) These obsolete stamps were destroyed under instructions from the Deputy Secretary to the Government of Bengal.

(5) and (6).—These were damaged by white ants in original boxes.

N. B.—All these stamps were destroyed by the Assistant Accounts Officers deputed by the Accountant General, Bengal, under instructions from the Government of India.

C. F. WEAKFORD,
Offg. Deputy Controller, Stationery and Stamps.

E

SUBSIDIARY ACCOUNT of issues of Non-Postal stamps and Plain Paper in 1926-27.

Particulars.	Non-Postal Stamps. Judicial. Rs. a. p.	Non-Judicial. Rs. a. p.	Plain Paper. Rs. a. p.
Unrealised value of issues at close of the previous year ...	(A) 25,174 15 11	37,317 13 10	...
Issues for depôts during the year ...	(B) 2,42,609 13 6	(C) 2,15,156 12 9	(D) 1,90,721 13 8
Total ...	2,67,784 13 5	2,52,474 10 7	1,90,721 13 8
Recoveries of cost effected during the year	2,38,123 7 9	2,11,814 14 1	1,90,442 4 8
Unrealised value of issues at close of the years	(E) 28,399 3 8	(F) 39,783 15 9	...

Observations.

(A) Includes 200 per cent. for 1923-24, 110 per cent. for 1924-25 and 88·5 per cent. for 1 2 26 on the cost of stamps for overhead charges as communicated by the High Commissio The rates of exchange were 1*s.* 3·85*d.*, 1*s.* 3·76 *d.* and 1*s.* 4·98*d.* the rupee respectively.

(B) Includes (1) Rs. 3,224-3-9, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 2,37,939-11-0, the cost of stamps supplied to the Local Depôts and Indian States under provincial Governments; (3) Rs. 1,262-2-0 the cost of stamps issued to the Calcutta Press for overprinting and conversion; and (4) Rs. 183-12-9, the cost of stamps supplied to he minor local Administrations.

(C) Includes (1) Rs. 2,466-1-11, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 2,11,590-4-4, the cost of stamps supplied to the local depôts and Indian States under provincial Governments; (3) Rs. 868-1-9 the cost of stamps issued to the Calcutta Press for overprinting and conversion; and (4) Rs. 232-4-9 the cost of stamps supplied to the minor local Administrations.

(D) Includes (1) Rs. 1,87,920-6-8 as supplied to the local depots and Indian States under provincial Governments; (2) Rs. 279-9 as issued to the Calcutta Press for overprinting; and (3) Rs. 2,521-14-0 as supplied to the minor local Administrations.

(E) Includes Rs. 3,224-3-9 unrealised, *vide* (B).

(F) Includes Rs. 2,466-1-11 unrealised, *vide* (C).

C. F. WEAKFORD,

Offg. Deputy Controller, Stationery and Stamps.

NOTE.

The total of the figures shown against "Recoveries of cost effected during the year" has been verified with that of the figures booked by the Accountant General, Central Revenues. A sum of Rs. 1,355-8-9 has been shown in excess in the statement and is due to the following:—

Particulars.	Rs. a. p.	Remarks.
Cost of Judicial and non-Judicial stamps and plain paper issued to minor local Administrations included in the statement.	2,937 15 6	The amount was not adjusted in the accounts, as orders have issued for recoveries to be made from minor local Administrations with effect from 1927-28.
Less— Cost of Forest Stamps issued to Bihar and Orissa in 1926-27 not shown in the statement.	7 6 9	The omission was due to a clerical mistake. A revised statement was subsequently furnished which was however received too late in the office of the Accountant General, Central Revenues.
Cost of punches issued to local Governments in 1926-27 not shown in the statement	1,575 0 0	A revised statement including the amount was received too late in the office of the Accountant General, Central Revenues. Besides, the form of the statement does not provide for such recoveries and the amount involved is small

GRANT No. 21.—FOREST.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "8.—FOREST".				
A.—General Direction (Head Quarters Office):				
A. 1.—Pay of Officers. *Non-voted*	*39,600*	*57,371*	...	*17,771*
A. 1.—Pay of Officers. Voted	9,600	10,469	...	869
A. 2.—Pay of Establishments	40,870	36,983	3,887	...
A. 3.—Allowances, Honoraria, etc. *Non-voted.* *Original* ... Supplementary (a) 6,000	*6,000*	*5,049*	*951*	...
A. 3.—Allowances, Honoraria, etc. Voted	21,600	8,076	13,524	...
A. 4.—Contingencies	6,900	5,910	990	...
B.—Forest Research Institute—Establishment:				
B. 1.—Pay of Officers. *Non-voted.* *Original* 3,10,400 Supplementary (b) 5,700	*3,16,100*	*2,59,688*	*56,412*	...
B. 1.—Pay of Officers. Voted	1,50,230	86,488	63,742	...
B. 2.—Pay of Establishments	1,56,830	1,41,675	15,155	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to the appointment of an Assistant Inspector General of Forests (about Rs. 5,500) and to leave salary drawn in India of the Inspector General of Forests (Rs. 13,000). The excess to the extent of Rs. 4,771 remained uncovered.

A. 1.—Voted.—Due to payment of leave salary for which no provision was made. The excess remained uncovered.

A. 2.—Due to temporary vacancy.

A. 3.—*Non-voted.*—Due to less touring.

A. 3.—Voted.—Mainly due to (*i*) non-utilisation of the provision for travelling allowance by the establishment of the Inspector General of Forests (about Rs. 7,000), (*ii*) transfer of certain staff to Dehra Dun with the Office of the Inspector General of Forests which was not paid travelling allowance under the Simla Allowance Code (about Rs. 500), and (*iii*) the decision that travelling allowance of non-voted officers should be treated as non-voted (Rs. 6,000). (See Notes.)

A. 4.—Due mainly to some items of expenditure being charged to the Budget of the Forest Research Institute owing to the combination of the post of Inspector General of Forests and President, Forest Research Institute.

B. 1.—*Non-voted.*—Mainly due to (*i*) amalgamation of the posts of the President, Forest Research Institute and the Inspector General of Forests, by reason of which he drew his pay from the budget of the Direction Division Head Quarters Office (Rs. 8,750), (*ii*) the Forest Botanist being on leave (Rs. 17,800) and (*iii*) non-appointment of a mycologist (Rs. 12,000). A supplementary appropriation of Rs. 41,200 was made in January 1927, which was quite unnecessary. Rs. 35,500 were however surrendered in February 1927, besides a sum of Rs. 13,000 reappropriated from this sub-head in October 1926.

B. 1.—Voted.—Due mainly to savings in the pay charges owing to vacancies etc., and the provision for the deputation of an officer not being fully utilised. Rs. 41,200 were surrendered to Government in January 1927, but the grant was augmented by a net reappropriation of Rs. 2,250 in March 1927. (See Notes.)

B. 2.—Due to the provision for the revision of the clerical establishment (Rs. 2,690), for employment of temporary and permanent establishment (Rs. 10,125) and for the appointment of a Laboratory Assistant (Rs. 2,340) not having been used.

(a) Sanctioned on 10th August 1926.
(b) Sanctioned on 21st January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Forest Research Institute—Establishment—*contd.*				
	Rs.			
B. 3.—Allowances, Honoraria, etc. — *Non-voted.* — *Original* ...	*36,700*	*35,429*	*1,271*	...
Non-voted. — Supplementary *36,700* (a)				
Voted	72,030	35,554	36,476	...
B. 4.—Supplies and Services, and Contingencies	1,08,990	71,748	37,242	...
B. 5.—Grants-in-aid, Contributions, etc. — *Original*	*2,248*	*2,006*	*242*	...
Supplementary *2,248*(b) ...				
C.—Forest Research Institute—Other charges:				
C. 1.—Purchase of stores and tools and plant	47,000	61,629	...	14,629
C. 3.—Communications and Buildings—Repairs and maintenance ...	11,400	9,035	2,365	...
C. 4.—Miscellaneous:				
C. 4 (1)—Temporary Establishment on daily labour ...	61,420	73,772	...	12,352
C. 4 (2).—Purchase of timber for seasoning and preserving (including freight and carting charges)	32,490	32,389	101	...
C. 4 (3).—Purchase of coal, raw materials, chemicals and apparatus	28,360	29,319	...	959
C. 4 (4).—Other charges ...	74,280	57,834	16,446	...
D.—Charges in England (High Commissioner) on stores	35,000	15,574	19,426	...
E.—Loss or Gain by Exchange.	12,000	5,335	6,665	...
Totals — *Non-voted*	*4,00,648*	*3,59,543*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 41,105.*	
Totals — Voted	8,69,000	6,81,790	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,87,210.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 3.—Voted.—Due to change of classification of the travelling allowance of non-voted officers from "voted" to "non-voted." The grant was reduced to Rs. 34,280 by orders of reappropriation and surrender, resulting in a net uncovered excess of Rs. 1,274. (See Notes.)

B. 4.—Mainly due to the grant for non-recurring capital cost of equipment and furniture in the new Forest College not having been fully utilised.

C. 1.—Due to the purchase of an Avery's machine for the Economic Branch of the Forest Research Institute, the provision for which (*viz.* Rs. 17,785) was made in the budget of the High Commissioner and was transferred by reappropriation in July 1926. The grant was further augmented by a reappropriation of Rs. 9,800 in March 1927 by the Inspector General of Forests, which proved quite unnecessary as certain machinery was not paid for during the year owing to its late arrival.

C. 3.—Due to the quarters at Mundali not having been built during the year, provision for which was included in this sub-head.

C. 4 (1).—Due to the wages of daily labour staff provided for under C. 4 (4). The excess remained uncovered.

(a) Sanctioned on 10th August 1926.

(b) Sanctioned on 16th March 1927 (Rs. 1,223) and on 28th March 1927 (Rs. 1,025).

NOTES.

C. 4 (3).—The excess remained uncovered.

C. 4 (4).—*Vide* C. 4 (1).

D.—Mainly due to cancellation of demands. Rs. 13,340 were transfered to C. 1 and Rs. 4,660 surrendered.

E.—Due to less expenditure in England. Rs. 4,445 were transferred to C. 1 and Rs. 1,000 surrendered.

1. The following amounts aggregating Rs. 89,560 were surrendered to Government :—

A. 3.—Rs. 6,000.
B. 1.—Rs. 41,200.
B. 3.—Rs. 36,700.
D.—Rs. 4,660.
E.—Rs. 1,000.

2. *Old outstanding under Suspense.*—During the War a certain quantity of Burma timber was shipped in 1918 per S. S. " Cheng Tu " for the Army in Salonika. But before the timber reached its destination, it was no longer required there and the cargo was therefore diverted to London, to be sold on behalf of the War Office. It was sold to a firm of timber brokers on behalf of the War Office. In December 1919 the Government of India decided to re-purchase the timber and to place it with their timber agents in London for disposal. On the 6th February 1920, a price of £18,790-4-5 was accordingly paid by the India Office for 58,481 c. ft. of timber and the amount was debited to India through the Account Current between England and India. It was decided that all charges and receipts on this account appearing in the Accounts Current should be taken under a suspense head in the books of the Accountant General, Central Revenues in the first instance on the understanding that the eventual outstanding will be charged to " Forests " on receipt of final accounts from the timber agents in London. A charge of Rs. 1,87,902 and receipts aggregating Rs. 37,546 only have so far been taken to the Suspense head and the net charge thus outstanding under that head is Rs. 1,50,356. Enquiries are being made as to the correctness of this figure. The final audited accounts of the disposal of timbers are also awaited from the High Commissioner, who stated in August 1927 that the whole of the timber has since been disposed of and that the final accounts would be sent as soon as possible.

GRANT NO. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927 compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION AND DRAINAGE WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"XIII—WORKING EXPENSES, 14.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ETC., 15.—OTHER REVENUE EXPENDITURE AND 16.—CONSTRUCTION, ETC., ETC."				
A.—Interest on works for which Capital accounts are kept—Major head "14"	*12,05,000*	*12,00,207*	*4,793*	...
B.—Share of Capital Charges on Irrigation Works (Cost of works as well as general charges) financed from Ordinary Revenues (*Vide* C. in Demand No. 86) Major Head "16" ...	58,000	31,288	26,712	...
C.—Cost of Works Charged to Revenue:				
C. 1.—Working Expenses of Productive Irrigation Works for which Capital Accounts are kept—Major Head "XIII—*Deduct*—Working Expenses"—Miscellaneous Works:				
Lower Swat and Kabul River Canals:				
C. 1 (1)—Extensions and Improvements	21,000	13,775	7,225	...
C. 1 (2)—Maintenance and Repairs	92,000	1,02,751	...	10,751
C. 1 (3)—*Deduct*—Recoveries on Revenue Accounts ...	...	—746	746	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Net result of a saving of Rs. 32,735 in the North West Frontier Province and an excess of Rs. 6,023 in Baluchistan. The saving was due to certain land charges for which debit from the Civil Department was not received. The excess was due mainly to additional work of Remodelling and regrading Tor Murgha Feeder Cut having been sanctioned during the course of the year owing to breaches in the Tor Murgha Feeder Cut. This demand could not be foreseen at the time of submission of the Budget Estimate for 1926-27.

C. 1 (1).—Due to partial utilisation of the provision for certain works which were delayed by flow of water in foundations, and to the debit for certain land charges not having been raised by the Civil Department.

C. 1 (2).—Due to special repairs not anticipated owing to damages caused by heavy rains and floods.

C. 1 (3).—Relates to North West Frontier Province. No appropriation is needed for recoveries of expenditure, *vide* paragraph 116 of the Public Works Account Code.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Cost of Works Charged to Revenue—*contd.*				
C. 2.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept—Major Head "XIII—*Deduct*—Working Expenses":				
C. 2. 1—Upper Swat Canal:				
C. 2. 1(1)—Extensions and Improvements ...	28,000	38,650	...	10,650
C. 2. 1(2)—Maintenance and Repairs	1,73,000	1,66,767	6,233	...
C. 2. 1(3)—*Deduct*—Recoveries on Revenue Account ...	...	—1,993	1,993	...
C. 2. 2.—Other Works—Works in Baluchistan and Ajmer-Merwara:				
C. 2. 2(1)—Extentions and Improvements ...	22,500	6,833	15,667	...
C. 2. 2(2)—Maintenance and Repairs ...	66,000	63,368	2,632	...
C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A."				
C. 3(1)—Works	17,800	4,620	13,180	...
C. 3(3).—Maintenance and Repairs ...	3,400	3,790	...	390
C. 4.—Miscellaneous Expenditure—Navigation, Embankment and Drainage Works—Major Head "15B.":				
C. 4(1)—Works	35,000	31,042	3,958	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

C. 2. 1 (1).—Due to the execution of certain important works in the North West Frontier Province not anticipated. Excess to the extent of Rs. 2,350 remained uncovered.

C. 2. 1 (2).—Due (i) to reduction of estimates and (ii) to debits for maintenance of telegraph lines not having been raised by the Telegraph Department in time.

C. 2. 1 (3).—*See* C. 1 (3).

C. 2. 2 (1).—Savings occurred under Rajputana (Rs. 13,834) and in Baluchistan (Rs. 1,783) The saving in Rajputana was due to the postponement of some works, which were not considered urgent while that in Baluchistan was due to less expenditure incurred on minor works.

C. 2. 2 (2).—Due to (i) small savings on individual works owing to economy in expenditure (Rs. 1,132) and (ii) less expenditure on maintenance of Shebo canal in Baluchistan (Rs. 1,500).

C. 3 (1).—Mainly due to the provision for the North West Frontier Province having been erroneously made under this subhead instead of under C. 3 (3).

C. 3 (3).—There was an excess of Rs. 3,170 in the North West Frontier Province due to provision for the charges having been wrongly made in the original estimates under the subhead C. 3 (1), partially counterbalanced by savings in Rajputana (Rs. 400) due to postponement of certain repairs which were not necessary and in Baluchistan (Rs. 2,380) due to the fact that original work "Sinking experimental tube well" was not completed during the year and no maintenance charges were incurred on the above work.

C. 4 (1).—Due to less expenditure in the North West Frontier Province on the construction of a guide bund to protect Dera Ismail Khan from erosion by the river Indus.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Establishment Charged to Revenue.				
D. 1.—Direction : Rs.				
D. 1(1).—Pay of Officers	*29,600*	*29,536*	*64*	...
D. 1(2).—Other Charges. *Non-voted* *Original*	*2,500*	*2,430*	*70*	...
Non-voted Supplementary (a) 2,500				
Voted ...	45,400	38,432	6,968	...
D. 2.—Executive :				
D. 2(1).—Pay of Officers. *Non-voted* ...	*60,400*	*41,940*	*18,460*	...
Voted ...	46,840	47,766	...	926
D. 2(2).—Other Charges. *Non-voted* *Original* ...	*10,400*	*8,533*	*1,867*	...
Non-voted Supplementary (a) 10,400				
Voted ...	3,01,869	2,37,932	63,937	...
D. 3.—Other Establishments (including Establishment charges incurred in England) :				
D. 3(1).—Pay of Officers in India ...	14,520	15,115	...	595
D. 3(2).—Other Indian Charges (including amounts paid to other Governments, etc.).	2,32,171	2,37,135	...	4,964
D. 3. (2) (1)—Establishment Suspense ... *Non-voted* ...	...	*74,194*	...	*74,194*
Voted ...	...	—780	780	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1 (2).—Voted.—Due partly to a provision of Rs. 2,500 for non-voted charges having been made under this subhead in the original estimates, and partly to the grant to the extent of Rs. 4,268 having proved to be an over-estimate, and also to increase of Rs. 200 under this subhead for rounding. *See* Notes 1 and 2 (i).

D. 2 (1).—*Non-voted.*—Due to the appointment of Junior Officers in certain cases in the North West Frontier Province.

D. 2 (1).—Voted.—Composed of an excess of Rs. 3,582 in the North West Frontier Province due to the grant having proved inadequate, and a saving of Rs. 2,656 in Baluchistan due to no expenditure having been incurred for Language allowance and leave salary. Out of the excess in the North West Frontier Province Rs. 3,387 remained uncovered. [*See* Note 2 (i).]

D. 2 (2).—*Non-voted.*—Due to saving in North West Frontier Province (Rs. 1,876) reduced by an excess in Baluchistan (Rs. 9). The saving in North West Frontier Province was turned to an uncovered excess of Rs. 824 by orders of reappropriation.

D. 2 (2).—Voted.—Due mainly to the original estimates of the North West Frontier Province which were based on the average rates of pay having been found to be excessive to the extent of Rs. 54,578 and partly to a provision of Rs. 10,000 for travelling allowance of Officers whose pay was non-voted having been made under voted. There was also an excess of Rs. 640 in Baluchistan out of which Rs. 358 remained uncovered. [See Note 2 (i).]

D. 3 (2).—There was an excess of Rs. 14,122 in the North West Frontier Province partly counterbalanced by savings in Rajputana (Rs. 2,966) and in Baluchistan (Rs. 6,192). The excess was due to the provision originally made having been found inadequate; it remained uncovered to the extent of Rs. 8,088. The saving in Rajputana was due to less expenditure on Works and repairs, which reduced the establishment charges proportionately, while the saving in Baluchistan was due to provision for Direction and Accounts charges having been allotted in excess by the Government of India and utilised on other works by the local Administration.

D. 3. 2 (1).—*Non-voted* and Voted.—*See* Note 3.

(a) Sanctioned on 31st August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Establishment Charged to Revenue—*contd.* :				
D. 3(3).—English charges	75,000	...	75,000	...
D. 4.—*Deduct*—Establishment Charges recovered from other Governments, Departments, etc.	—25,000	—10,533	...	14,467
D. 5.—*Deduct*—Establishment not Charged to Revenue (*vide* 'B 1' in Demand 86).	—76,500	—54,331	...	22,169
E.—Tools and Plant Charged to Revenue :				
E. 1.—New supplies ... ... / E. 2.—Repairs and Carriages and other Supplies	16,100	16,662	...	562
E. 3.—*Deduct*—Tools and Plant not Charged to Revenue, (*vide* 'B 2' in Demand 86).	—3,000	—2,816	...	184
E. 4.—*Deduct*—On account of Tools and Plant charges recovered from other Governments, Departments, etc.	...	—1	1	...
F.—Suspense Charged to Revenue :				
F. 1.—Stock ... ... / F. 2.—Other Suspense Accounts ...	28,900	—28,019	56,919	...
F. 3.—*Deduct*—Suspense not charged to Revenue (*vide* 'B 3' in Demand 86).	+2,23,000	+2,43,314	...	20,314
G.—Pensionary Charges (Major Head "15") charged to Revenue. *Non-voted* ...	...	*11,087*	...	*11,087*
G.—Pensionary Charges (Major Head "15") charged to Revenue. Voted	1,43,600	70,224	73,376	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 3 (3).—Due to the fact that the provision of Rs. 75,000 shown under this subhead was not distributed among any of the circles of account.

D. 4.—Due chiefly to less recovery in the North West Frontier Province consequent on decrease in expenditure on deposit works.

D. 5.—Due to decrease in works outlay. These charges are calculated on *pro rata* basis.

E. 1 and E. 2.—Excess occurred in the North West Frontier Province (Rs. 2,038) mainly on account of the transfer of certain articles of tools and plant borne on the stock list, partly counterbalanced by small savings in Baluchistan and Rajputana.

E. 3.—Excess occurred in Baluchistan (Rs. 1,000) due to tools and plant not having been purchased, partly counterbalanced by saving (Rs. 816) in the North West Frontier Province due to decrease in works outlay.

F. 1 and F. 2.—Mainly due to larger issues of stock.

F. 3.—The excess is merely technical and is the result of the accounting process by which the suspense balances have been transferred from Major head "55" to "XIII". See also note 3 under Grant 86.)

G.—*Non-voted.*—Due to the provision for non-voted charge having been made under voted. The excess remained uncovered.

G.—Voted.—The saving is mainly due to the fact that the pensions of the Irrigation Department paid at the Delhi Treasury were adjusted under "45 Superannuation and Retired Allowances" under Auditor General's order of August 1927. The grant for North West Frontier Province was reduced from Rs. 73,000 to Rs. 68,000 against which an expenditure of Rs. 69,730 was incurred resulting in an excess of Rs. 1,730 which remained uncovered. There was also an uncovered excess of Rs. 20 in Hyderabad.

Service.		Grant.	Expenditure	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
G. 1.—*Deduct*—Pensionary Charges not charged to Revenue ...		...	—6,494	6,494	...
G. 2. Revenue receipts		...	—31	31	...
H.—*Deduct*—English cost of Stores and Establishment converted at prevailing rates of Exchange and included in C. D. F. and G. above.	*Non-voted* ...	...	—74,194	74,194	...
		...	...	...	...
	Voted ...	—85,000	—1,615	...	83,385
I.—English Charges (High Commissioner) charged to Revenue (at par value £1= Rs. 10):					
I. 2.—Establishment	*Non-voted* ...	*60,000*	*55,570*	*4,030*	...
	Voted ...	4,000	1,205	2,795	...
J.—Loss or Gain by Exchange Charged to Revenue.	*Non-voted* ...	*20,000*	*18,990*	*1,010*	...
	Voted ...	1,000	410	590	...
K.—Reserve for Revenue expenditure ...		14,400	...	14,400	...
Totals ...	*Non-voted.* *Gross* ...	*13,87,900*	*14,42,887*		
	Non-voted. *Deductions* ...	...	—74,194		
	Non-voted. *Net* ...	*13,87,900*	*13,68,693*		
	Voted. Gross	14,40,500	10,98,966		
	Voted. Deductions ...	+33,500	+1,64,754		
	Voted. Net	14,74,000	12,63,720		

Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 54,987.
Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 19,207.
Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,41,534.
Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,10,280.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

G. 1.—See remarks against sub-head B. 4 in Grant No. 86. The appropriation on account of pensionary charges not chargeable to revenue was not shown as a deduct entry in the original estimate.

H.—*Non-voted* and Voted.—*See* Notes.

J.—*Non-voted* and Voted.—Due to less expenditure in England.

K.—The operations upon the Reserve were as below :—

	Voted. Rs.	*Non-voted.* Rs.
Original provision for Reserve in Demand for Grants 1926-27.	14,400	..

		Rs.	Rs.
Add.—Withdrawn to Reserve from—			
1. Delhi	15—Miscellaneous Irrigation Expenditure	40,000	..
2. Rajputana	XIII—Working Expenses	13,000	..
	15—Miscellaneous Irrigation Expenditure	2,000	..
3. North-West Frontier Province.	XIII.—Working Expenses	36,500	11,900
	15.—Miscellaneous Irrigation Expenditure	32,000	..
	16.—Construction of Irrigation Works	31,000	..
4. Baluchistan	XIII.—Working Expenses	1,500	..
	15.—Miscellaneous Irrigation Expenditure	9,500	..
	Total	1,65,500	11,900
Deduct—Amount allotted to—			
5. North West Frontier Province.	XIII.—Working Expenses	76,400	..
	14.—Interest on works for which Capital Accounts are kept	..	2,000
	15.—Construction of Irrigation Works	..	500
	Total	76,400	2,500
	Balance	1,03,500	9,400
	Amount surrendered to Government	1,03,500	9,400
	Balance lapsed	..	..

NOTES.

1. The term *pro rata* distribution is explained in the notes below the appropriation account of Grant 69—Civil Works. The total expenditure for works, and for establishment and Tools and Plant is given below :—

	Rs.
Works	4,28,857
Establishment	6,67,369
Tools and Plant	13,845

Rs. 12,900 were surrendered to Government as detailed below :—

D. 1 (2).—Rs. 2,500.
D. 2 (2).—Rs. 10,400.

2. (i) Th figures in the column for " Grant " adopted in the Appropriation Account are based upon the figures shown against the sub-heads concerned in Part II, or II-A of the Book of Demands for Grants. Owing, however, to the incorrect preparation of Part II-A of the Demand for this Grant the figures for non-voted and voted provision as shown therein under the following sub-heads do not agree with those adopted in this Appropriation Account :—

Sub-head.	As per Part II-A. of the Demand for Grant.	As per Appropriation Account.	Difference. More + Less —.
	Rs.	Rs.	Rs.
D. 1(1).—Non-voted	29,800	29,600	—200
D. 1(2).—Voted	45,200	45,400	+200
D. 2(1).—Voted	45,640	46,840	+1,200
D. 2(2).—Voted	3,03,069	3,01,869	—1,200

(ii) The Government of India in the Industries and Labour Department did not, through a misapprehension, allocate the *minus* provision of Rs. 85,000 under sub-head H between voted and non-voted. The correct distribution of the amount should have been Rs. 80,000 non-voted and Rs. 5,000 voted as shown against sub-heads I and J. The result has been that the sum of *minus* Rs. 74,194 (non-voted) adjusted under this sub-head in the account of the North-West Frontier Province has been left unprovided for while under the voted grant there is a correspondingly excess provision.

3. D. 3. 2 (1)—The High Commissioner's accounts for 1926-27 were received by the Accountant General, Punjab, too late for the establishment charges paid in England being distributed over the several service heads concerned and included in the *pro-rata* distribution for that year. This suspense head was therefore operated upon with the sanction of the Auditor General, so as to bring the expenditure within the scope of the grants voted by the Legislature or sanctioned by Government. The suspense head will be cleared in the next year's accounts by adjusting the charges under the service heads concerned.

4. C. 4 (1).—The only major work under execution during the year was the construction of Guide Bund at Dehra Ismail Khan. Total estimate Rs. 15,73,304 of which Rs. 7,83,467 (inclusive of provision for departmental charges) is chargeable to Government and Rs. 7,89,837 to contribution; expenditure (Government portion) to end of 1926-27 Rs. 6,44,550 and under contribution Rs. 7,99,299; in progress.

5. *Losses.*—The following important losses of stock were charged during the year:—

Name of Division.	Name of Estimate.	Amount.	Sub-head to which charged.
		Rs.	
Lower Swat River Canal .	Deterioration of stock available for transfer in the Nowroi Sub-division . . .	6,691	C. 1(2)
Swabi Division, Upper Swat Canal.	Depreciation of G. I. pipe in Moira Sub-Division due to drop in market rate . .	3,601	C. 2 1(2)

STORE ACCOUNT.

	Opening balance on 1st April 1926.	Receipts during 1926-27.	Total.	Issues during 1926-27.	Closing balance on 31st March 1927.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rajputana	8,187	6,818	15,005	6,713	8,292
2. Lower Swat Canal (North-West Frontier Province).	..	60,463	60,463	19,819	40,644
3. Malakand Division, Upper Swat Canal (North-West Frontier Province).	..	1,96,497	1,96,497	86,085	1,10,412
4. Swabi Division, Upper Swat Canal (North West Frontier Province)	..	62,226	62,226	15,426	46,800
5. Baluchistan	13,736	5,322	19,058	6,266	12,792
Total .	21,923	3,31,326	3,53,249	1,34,309	2,18,940

Observations.

1. The stock was verified during the year and priced within the market rates.

2. The results of the verification of stock are awaited.

3. and 4.—The stock was verified.

5. The certificate of actual counting is awaited from the Irrigation Officer in Baluchistan. The closing balance was in excess of the reserve limit by Rs. 6,950, of which stock worth Rs. 6,764 was available for sale or transfer.

NOTES.

1. As the accounts have been prepared by the Audit officers concerned, no separate audit certificates are appended.

2. The Store Accounts relating to the Lower and Upper Swat canals given in the report for 1925-26 under Grant No. 22 actually appertained to Grant No. 83 of that year. *See* also Note under the store Account relating to Grant No. 86 in this report. As, however, the transactions relating to the Minor head "Suspense" formerly booked under "Irrigation grant not charged to Revenue" have been booked in the year under report under "Irrigation grant charged to Revenue" according to the provision made in the Budget Estimates, the closing balances shown in the last year's store accounts together with the transactions for 1926-27 appertaining to these canals have been transferred to the store accounts under "Irrigation grant charged to Revenue" which has been operated on for the first-time.

GRANT No. 25—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Interest charges and the charges for the REDUCTION OR AVOIDANCE OF DEBT.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19—INTEREST ON ORDINARY DEBT" AND "21—REDUCTION OR AVOIDANCE OF DEBT."						
Interest on Ordinary Debt :						
A.—Rupee Debt :						
		Rs.				
A. 1—Interest on Permanent Debt.	*Original*	*16,86,70,000*				
	Supplementary	*– 13,64,000*	*16,73,06,000*	*16,83,49,095*	...	*10,43,095*
A. 2—Interest on Expired Loans.	*Original*	...				
	Supplementary	*1,30,000*	*1,30,000*	*1,48,728*	...	*18,728*
A. 4—Reserve Provision for Service of New Loan.	*Original*	*1,05,00,000*				
	Supplementary	*3,000*	*1,05,03,000*	*82,95,090*	*22,07,910*	...
A. 5—Discount on Treasury Bills.	*Original*	*2,54,00,000*				
	Supplementary	*– 48,00,000*	*2,06,00,000*	*2,06,00,000*	...	...
A. 6—Management of Debt			6,75,000	6,93,535	...	18,535
A. 7—Commission, Brokerage, etc., on Loans			3,00,000	1,94,065	1,05,935	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Bonus on the 5½ per cent. and 6 per cent. Bonds converted to the new 4 per cent. loan 1960-70 amounting to Rs. 19½ lakhs was adjusted under this head, while provision was made on this account under the head A.-4. If allowance is made for this, the actual saving under this head is 9 lakhs, due to smaller payments of interest towards the close of the year. The excess remained uncovered.

A. 2.—This head is not susceptible of accurate estimates and the small excess was not anticipated when considering the revised estimates. The excess remained uncovered.

A. 4.—Allowing for the expenditure of 19½ lacs referred to in A. 1 above, the saving of about 2½ lacs is due to lesser drawals of interest on the new loan than was anticipated.

A. 6.—Rs. 535 out of the total excess remained uncovered.

A. 7.—Due to the fact that the loan was fully subscribed on the opening day, obviating a good deal of expenditure on advertisement and other charges.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Deduct—*Interest on Debt incurred for Commercial Departments and Provincial Governments :*				
B. 1—Railways { *Original* – *14,47,30,000* Supplementary – *6,59,000*	– *14,53,89,000*	– *14,35,60,572*	...	*18,28,428*
B. 2—Posts and Telegraphs... { *Original* – *62,10,000* Supplementary + *2,90,000*	– *59,20,000*	– *58,40,848*	...	*79,152*
B. 3—Irrigation Works—(Central). { *Original* – *12,05,000* Supplementary + *2,000*	– *12,03,000*	– *12,00,207*	...	*2,793*
B. 4—Salt Works { *Original* – *4,22,000* Supplementary + *30,000*	– *3,92,000*	– *3,89,145*	...	*2,855*
B. 5—Security Printing. { *Original* – *2,01,000* Supplementary – *83,000*	– *2,84,000*	– *1,01,389*	...	*1,82,611*
B. 6.—Vizagapatam Harbour. { *Original* – *4,88,000* Supplementary + *98,000*	– *3,90,000*	– *4,42,599*	*52,599*	...
B. 7—Provincial Loans Fund. { *Original* – *5,29,82,000* Supplementary – *4,51,000*	– *5,34,33,000*	– *5,34,60,427*	*27,427*	...
C.—Loss or Gain by Exchange. { *Non-voted* { *Original* *1,83,80,000* Supplementary *2,99,000*	*1,86,79,000*	*1,88,74,312*	...	*1,95,312*
C.—Loss or Gain by Exchange. { Voted	3,15,000	3,18,526	...	3,526

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Mainly due to the rate of interest having been less than that adopted in the Budget Estimate for 1926-27. The excess remained unregularised.

B. 2.—The excess which remained unregularised is composed of the following factors :—

	Rs.
I (*a*) Excess due to alteration of the rate of interest for that adopted in the final estimates	79,956
(*b*) Excess due to increase in receipts on account of Capital Account	674
Total excess (*a* and *b*) .	80,630
(c) Deficiency on account of interest on Miscellaneous Posts and Telegraphs advances (not taken into account in the revised Estimate)	2,891
Net excess (*a* and *b* and c) .	77,739
II Excess due to failure to work up to the full programme of works	1,060
Total I and II .	78,799

B. 3 and B. 4.—The excesses remained unregularised.

B. 5.—The short recovery is due to the adjustment in the accounts for 1927-28 of interest on Capital of Security Printing, India, for the half year ending 31st March 1927. The excess remained unregularised.

B. 6.—The final estimate of interest during the period of construction of the Vizagapatam Harbour amounting to Rs. 3,90,000 included a credit of Rs. 98,000 representing "Receipts on Capital account" which should have been correctly shown under a separate sub-head. This credit being excluded, the expenditure falls short of the estimate by Rs. 45,401 which is due to capital outlay having been less than anticipated.

C. *Non-voted.*—Due to fluctuation in the rate of exchange. The excess remained uncovered.

C. Voted.—Due to fluctuation in the rate of exchange.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than granted.	More than granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
D.—Sterling Debt :						
D. 1—Interest on Loans contracted in England under various Acts.	*Original*	*8,94,90,000*				
	Supplementary	*7,000*	*8,94,97,000*	*8,94,94,386*	*2,614*	...
D. 2.—Interest portion of Railway Annuities			*2,04,30,000*	*2,04,30,070*	...	*70*
D. 3.—Interest on outstanding liabilities of Railway Companies taken over on purchase			*97,07,000*	*97,06,920*	*80*	...
D. 4.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	*Original*	*91,62,000*				
	Supplementary	*—2,000*	*91,60,000*	*91,59,910*	*90*	...
D. 5—Discount on Sinking Funds ...			*6,71,000*	*6,70,448*	*552*	...
D. 6.—Management of Debt			8,44,000	8,43,251	749	...
D. 7.—Other items			1,00,000	1,08,460	...	8,460
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments :						
Railways	*Original*	*—7,43,18,000*				
	Supplementary	*1,07,000*	*—7,42,11,000*	*—7,41,66,459*	...	*44,541*
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.						
F.—Sinking Funds :						
F. 1.—India			*1,36,04,000*	*1,36,04,000*	...	...
G.—Other Appropriations :						
G. 1—India. *Non-voted*	*Original*	*2,90,53,000*	2,88,63,000	2,89,42,390	...	*79,390*
Voted	Supplementary	*—1,90,000*	72,06,000	71,69,626	36,374	...
TOTALS. *Non-voted*	*Gross ...*		*38,91,50,000*	*38,82,75,349*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs 8,74,651.*	
	Deductions		*—28,12,22,000*	*—27,91,61,646*		
	Net ...		*10,79,28,000*	*10,91,13,703*	*Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 11,85,703.*	
Voted			94,40,000	93,27,463	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,12,537.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

D. 2.—The excess remained uncovered.
D. 7.—Due to volume of Stock transfers being greater than expected.
F.—The excess remained uncovered.
G. 1.—*Non-voted.*—The excess remained uncovered.

NOTE.

The Government of India have decided not to charge to current revenues the whole of the discount amounting to Rs. 354 lakhs on the Rupee Loan raised in 1926-27. Hitherto it was the practice of the Government of India to adjust the entire amount of the discount against the revenue of the year in which the loan was raised, but, in 1926-27, it was impossible to meet this large sum entirely out of the year's revenues. The method of adjustment hitherto followed had also the disadvantage of giving misleading results by unduly swelling, in the year of issue, the amount debited to interest and hence the average rate paid on non specific debt on which is calculated the charge against Railways and other Commercial Departments. The Government of India have, therefore, decided to establish a Sinking Fund for the discount and to spread the charge to revenue over the period of the currency of the loan, the discount being charged to a new local ledger head "Discount Sinking Fund" under "Suspense Accounts" in section P.—Deposits and Advances. The debit under the Suspense head will be cleared by annual payments out of revenue rising from Rs. 4·37 lakhs in 1927-28 to Rs. 20·23 lakhs in 1960-61 on a 4½ per cent. Sinking Fund basis.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with PAYMENT OF INTEREST ON MISCELLANEOUS OBLIGATIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"20.—INTEREST ON OTHER OBLIGATIONS."				
Charges in India.				
A.—Special Loans:				
A. 1.—Interest on Loans from the late King of Oudh.	*7,49,000*	*7,65,654*	...	*16,654*
A. 2.—Interest on other Special Loans. — Original 1,05,700; Supplementary —5,480(a)	*1,00,220*	*97,305*	*2,915*	...
B.—Treasury notes of Service and other Funds. — Original 26,860; Supplementary —3,790	*23,070*	*21,685*	*1,385*	...
C.—Deposits of Service Funds bearing Interest:				
C. 1.—Interest on Uncovenanted Service Family Pension Funds. — Original 8,80,000; Supplementary —5,000	*8,75,000*	*8,41,244*	*33,756*	...
C. 2.—Interest on other Service Funds. — Original 87,500; Supplementary 900(b)	*88,400*	*86,709*	*1,691*	...
D.—Savings Bank Deposits:				
D. 1.—Interest on General Provident Fund. — Original 63,24,800; Supplementary 1,61,630(c)	*64,86,430*	*65,08,701*	...	*22,271*

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The excess is the net result of a saving (Rs. 1,808) in Bombay and an excess (Rs. 18,462) in the United Provinces due to heavy drawal of arrears towards the close of the year which could not be foreseen in time and remained unprovided for.

C. 1.—Saving occurred chiefly in Bengal (Rs. 29,267) due to the calculation of interest at the rate of 5 per cent. instead of at 6 per cent. adopted in the estimates. The calculation is based on the Actuary's Valuation Report.

D. 1.—The excess is due to no provision having been made for expenditure booked by the Pay and Accounts Officer, Custom House (Rs. 23,550) and the Master of the Mint (Rs. 3,349). There were also small excesses in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 347), Accountant General, Railways (Rs. 4,772), Burma (Rs. 6,305), Coorg (Rs. 259), Accountant General, Posts and Telegraphs (Rs. 7,218), Army and Marine (Rs. 3,403) and the Punjab (Rs. 9,306), which were more than counterbalanced by savings in the other Provinces. The excesses remained uncovered. The additional appropriations of Rs. 3,900 and Rs. 7,300 obtained by the United Provinces and Madras point to overestimation.

(a) Includes Rs. 2,320 sanctioned on 16th February 1927.
(b) Sanctioned on 16th February 1927 (Rs. 400) and on 5th March 1927 (Rs. 500).
(c) Includes Rs. 1,71, 630 sanctioned on 16th February 1927 and Rs. 11,000 on 5th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—*Savings Bank Deposits*—contd.	Rs.			
D. 2.—*Interest on Civil Service Provident Fund.*	*Original* 3,60,300 Supplementary 7,350(a)	3,67,650	3,60,677	6,973	...
D. 3.—*Bonus on Postal Cash Certificates* ...		15,00,000	16,19,079	...	1,19,079
D. 4.—*Interest on Post Office Savings Banks*		80,55,000	79,:0,535	1,34,465	...
D. 5.—*Interest on other Bank Accounts.*	*Original.* 1,39,71,100 Supplementary.—13,18,600(b)	1,46,52,500	1,57,32,733	...	10,80,235
E.—*Special Savings Bank Accounts.*	*Original* 9,54,700 Supplementary —1,650	9,53,050	9,70,492	...	17,442
F.—Other Items :					
F. 1.—Payments to Post Office for Savings Bank and Cash Certificate Work.		23,76,000	24,53,027	...	77,027

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 2.—Composed of small savings in almost all the provinces. There were also small excesses in the accounts of the Pay and Accounts Officer, Customs (Rs. 553), Accountant General, Central Revenues (Rs. 885) and Burma (Rs. 585) which remained uncovered. The additional appropriations of Rs. 1,000 and Rs. 2,400 obtained by the United Provinces and Madras were not necessary.

D. 3.—The estimate which was adopted under the orders of the Government of India was inadequate. The excess remained uncovered.

D. 4.—Due to the actual balance of Savings Bank deposits being somewhat less than anticipated.

D. 5.—Excess occurred chiefly in the accounts of the Accountant General, Railways (Rs. 10,87,258) due to the fact that the Railway Board having anticipated a saving under F. 4 on account of the reduction in the rate of Interest from 4½ per cent. to 3½ per cent. applied for a surrender of Rs. 13,00,000 but the surrender was sanctioned by the Finance Department under this head instead of under F. 4. There were also small excesses in the accounts of the Accountant General, Central Revenues (Rs. 2,115), due to the reduction of Rs. 9,400 made by the Finance Department on 16th February 1927 having proved slightly excessive ; Pay and Accounts Officer, Survey of India (Rs. 159), Bihar and Orissa (Rs. 929), Coorg (Rs. 45), Accountant General, Posts and Telegraphs (Rs. 777), Military Finance (Rs. 329) and the Punjab (Rs. 213), which were more than counterbalanced by savings in all other Provinces. The excessess remained uncovered.

E.—Excess to the extent of Rs. 17,563, which remained uncovered, occurred under the Accountant General, Posts and Telegraphs, and is due to the unanticipated increase in the balance of the fund.

This was reduced by two savings under Bengal (Rs. 51) and Bombay (Rs. 70).

F. 1.—The increase in the Savings Bank work was due to the growth in the number of live Savings Bank Accounts. For the Cash Certificate work the budget was framed on the presumption of decrease in transactions in Cash Certificates at about the same rate as took place in the previous year. The actual decrease was, however, less than anticipated. In both the cases the transactions were heavy at the close of the year and were known only after the year had been closed. The excess remained uncovered.

(a) Includes Rs. 15,100 sanctioned on 16th February 1927.
(b) Includes Rs. 6,720 sanctioned on 16th February 1927 and Rs. 5,000 sanctioned on 5th March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
F.—Other Items—*contd.*					
F. 2.—*Interest on Provincial Balance.*	Rs. *Original* 23,50,000; Supplementary (a) 18,98,000	42,48,000	24,38,865	18,09,135	...
F. 3.—*Interest on Famine Insurance Fund Balance.*	*Original* 21,49,600; Supplementary (b) 3,36,900	18,12,700	17,92,716	19,984	...
F. 4.—*Other Interest charges.*	*Original* 81,60,700; Supplementary (c) 792	81,61,492	66,00,980	15,60,512	...
F. 5.—Miscellaneous. *Non-voted*	*Original* 10,26,740; Supplementary —3,66,734(d)	6,60,006	5,92,184	67,822	...
F. 5.—Miscellaneous. Voted	*Original* ...; Supplementary 20,000(e)	20,000	17,256	2,744	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 2.—Savings aggregating Rs. 21,46,081 were mainly in the accounts of the Accountant General, Central Revenues (Rs. 20,00,000) and United Provinces (Rs. 1,37,500), partially counterbalanced by excesses in Central Provinces (Rs. 39,271), Assam (Rs. 38), Bengal (Rs. 1,37,219) and Punjab (Rs. 1,60,417). For the saving in the accounts of the Accountant General, Central Revenues, see Notes. The saving in the United Provinces was due to want of full information before the close of the year regarding the balances deposited with the Government of India by the United Provinces Government which fell short of anticipation in certain months. The excesses in the Central Provinces and Bengal were due to no separate allotments being made for these Provinces, out of the provision for India (see Notes). The excess in the Punjab is due to the adjustment of Interest on 1 crore deposited by the Punjab Government with the Government of India for seven months. The excesses remained uncovered. (*See* also Note.)

F. 3.—The excesses in Bengal (Rs. 63) and in Burma (Rs. 806) remained uncovered.

F. 4.—Mainly due to saving in the accounts of the Accountant General, Railways (Rs. 15,05,250) chiefly caused by the surrender of Rs. 13,00,000 having been accepted by the Finance Department under D. 5 as explained against that sub-head. If the surrender had been accepted under this head there would have been a saving of Rs. 2,05,250 (due to the difficulty of correctly estimating figures of Reserve and Depreciation Funds).

F. 5.—*Non-voted.*—Net result of a saving of Rs. 1,92,003 under India and an excess of Rs. 3,24,181 under the Accountant General, Railways. The saving under India was due to postponement of payment of interest on capital sums repayable to non-enemy nationals pending settlement of their claims. The excess under Railways was due to no provision having been made in the original estimate and remained uncovered as it came to light after the close of the year.

F. 5.—Voted.—The supplementary grant voted by the Legislature in February 1927 to meet charges on advertisement in connection with the sale of the Post Office cash certificates proved slightly excessive.

(a) Includes Rs. 11,55,450 sanctioned on 16th February 1927 and Rs. 3,00,000 sanctioned on 28th March 1927.

(b) Includes Rs. 19,000 sanctioned on 16th February 1927.

(c) Includes Rs. 4,792 sanctioned on 16th February 1927.

(d) Includes Rs. 6 sanctioned on 16th February 1927.

(e) Voted by the Legislative Assembly in February 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Charges in England.				
G.—Interest on Sterling Branches of Provident Funds	*1,10,000*	*1,41,005*	...	*31,005*
H.—Loss or Gain by Exchange	*37,000*	*47,659*	...	*10,659*
Totals { *Non-voted...*	*4,88,79,518*	*4,65,38,223*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 23,41,295.*	
Voted ...	23,96,000	24,70,283	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 74,283.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

G.—Excess occurred in the accounts of the Secretary of State for India and was due to (1) the balances of the Indian Military Widows' and Orphans' Fund having increased at a greater rate than was anticipated (Rs. 31,755) and (2) no provision having been made for the Bengal and North-Western Railway 5 per cent. Debenture Stock Discount on Sinking Fund (Rs. 120). It was partially counterbalanced by a saving of Rs. 870 under the High Commissioner for India. The excess remained uncovered.

H.—Due to more expenditure in England. The excess remained uncovered.

NOTES.

1. F. 2.—A lump provision of 20 lacs was provided in the estimates of the Accountant General, Central Revenues, by the Finance Department. As the charges on this account are adjustable in the books of the Provincial Accountants General, the entire provision was surrendered to Finance Department from India Budget for distribution amongst the Provinces concerned. But the surrender does not appear to have been accepted by the Finance Department, nor was any distribution made amongst the Provinces as suggested.

2. F. 5.—The additional Grant of Rs. 20,000 obtained from the Legislative Assembly in February 1927 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department, out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Sub-head "L").

GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the Governor General, His Staff, and Household.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
Major Head—"22—General Administration."						
		Rs.				
A.—*Salary of the Governor General.*		...	*2,50,800*	*2,50,800*	...	...
B.—Sumptuary Allowance of the Governor General.	*Non-voted.*	*Original* ...				
		Supplementary (a) *40,000*	*40,000*	*40,000*	...	...
	Voted	...	40,000	...	40,000	...
C.—Expenditure from Contract Allowances.	*Non-voted.*	*Original* ...	*1,41,600*	*1,41,600*	...	...
		Supplementary (b)*1,41,600*				
	Voted	... ...	1,41,600	...	1,41,600	...
D.—State conveyances and motors.	*Non-voted.*	*Original* ...				
		Supplementary (c) *45,953*	*45,953*	*44,620*	*1,333*	...
	Voted	... ...	30,200	...	30,200	...
E.—Private Secretary :						
E. 1.—Pay of Officers.	*Non-voted*	*Original 40,200*				
		Supplementary—*4,715*	*35,485*	*35,810*	...	*325*
	Voted	... ...	12,100	9,600	2,500	...
E. 2.—Pay of Establishments		...	64,390	58,626	5,764	...

Explanations of the Causes of Variation between Expenditure and Grant.

B, C. and D.—The expenditure was classified as non-voted due to change in classification.

D.—*Non-voted.*—Due to economy in expenditure.

E. 1.—*Non-voted.*—The reduction of Rs. 4,715 proved slightly excessive. The excess remained uncovered.

E. 1.—Voted.—Due to non-utilisation of the provision for leave salary (Rs. 2,500).

E. 2.—Due to vacancies and non-utilisation in full of the provision for leave salary.

(a) Sanctioned on 9th December 1926.
(b) Sanctioned on 16th March 927.
(c) Sanctioned on 11th March 1927 (Rs. 11,253) and on 16th March 1927 Rs. 34,700).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
E.—Private Secretary—*contd.*	Rs.	Rs.	Rs.	Rs.
E. 3.—Allowances, Honoraria, etc. — Non-voted — *Original* ...	*515*	*653*	...	*138*
Supplementary (a) *515*				
Voted	15,860	12,907	2,953	...
E. 3. (a)—Grants-in-aid, contributions, etc. — *Original* ...	*1,354*	*153*	*1,201*	...
Supplementary (b) *1,354*				
E. 4.—Presents and Charities ...	4,000	3,997	3	...
E. 5.—Postage and Telegrams ...	65,000	51,098	13,902	...
E. 6.—Other Contingencies	10,000	11,415	...	1,415
F.—Military Secretary:				
F. 1.—Pay of Officers. — Non-voted. — *Original* 48,000				
Supplementary—*600*	*47,400*	*47,400*	...	...
Voted	32,400	33,521	..	1,121
F. 2.—Pay of Establishments. — Non-voted. — *Original* 8,000				
Supplementary *160*	*8,160*	*8,160*	...	...
Voted	76,750	70,965	5,785	...
F. 3.—Allowances, Honoraria, etc. — Non-voted — *Original* ...				
Supplementary (c) *1,080*	*1,080*	*493*	*587*	...
Voted	21,500	20,174	1,326	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 3.—*Non-voted.*—Due to debits having appeared after the close of the year. The excess remained uncovered.

E. 3.—Voted.—Mainly due to less touring and also to the revision of the rule for grant of double rates of halting allowances in Calcutta.

E. 3. (*a*).—The provision was made on the assumption that contribution for passage was adjustable by the Central Government from 1st April 1924. But under Auditor General's orders no adjustment for period of service prior to 1st April 1926 was made.

E. 5.—Due to economy in expenditure and to restricted use of telegraphic correspondence.

E. 6.—The excess, due to debits appearing after the close of the year, remained uncovered.

F. 1.—Voted.—Due to acting allowance in leave vacancy.

F. 2.—Voted.—Due to appointment of lower paid men in deputation vacancies.

F. 3.—Voted.—Due to lesser number of tours than usual.

(a) Sanctioned on 21st January 1927.
(b) Includes Rs. 1,200 sanctioned on 16th March 1927.
(c) Rs. 880 sanctioned on 31st August 1926 and Rs. 200 on 15th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
F.—Military Secretary—*contd.*						
F. 4.—Presents and Charities ...	...	...	6,000	5,580	420	...
F. 5.—Supplies and Services ...	...	...	25,000	22,749	2,251	...
F. 6.—Maintenance of Gardens.	*Original*	46,290				
	Supplementary	(*a*) 10,000	56,290	56,430	...	140
F. 7.—Other Contingencies ...	...	...	18,500	19,063	...	563
G.—Tour Expenses :						
G. 1.—Special Trains and Steamers and haulage of Saloon Carriages. *Non-voted*	*Original*	...				
	Supplementary	(*b*)2,45,710	*2,45,710*	*3,03,849*	...	*58,139*
Voted	...	...	2,01,410	..	2,01,410	...
G. 2.—Other Charges. *Non-voted*	*Original*	...				
	Supplementary	(*c*) *1,79,000*	*1,79,000*	*1,79,168*	...	*168*
Voted	...	...	1,79,000	...	1,79,000	...
Totals ... *Non-voted*	...		*9,97,057*	*10,52,706*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 55,649.*	
Voted	...		10,00,000	3,76,125	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,23,875.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

F. 4.—Due to economy in expenditure.

F. 5.—Due to the reduction in imported goods from England.

F. 6.—Due to adjustment of freight paid on consignments from Simla to Delhi. The excess remained uncovered.

F. 7.—Due to late adjustment of account from High Commissioner for India with regard to supply of books. The excess remained uncovered.

G. 1.—*Non-voted.*—Due to the debits appearing after March 1927 when it was not possible to arrange for additional funds. The excess remained uncovered.

G. 1.—Voted.—Due to change in classification the charges were classified as non-voted.

G. 2.—*Non-voted.*—The excess remained uncovered.

G. 2.—Voted.—Due to change in classification the expenditure was classified as non-voted.

NOTES.

1. The following amounts aggregating Rs. 6,03,000 were surrendered to Government :—
   B.— Rs. 40,000.
   C.— Rs. 1,41,600.
   D.— Rs. 30,200.
   F. 3.—Rs. 880.
   F. 6.—Rs. 10,000.
   G. 1.—Rs. 2,01,410.
   G. 2.—Rs. 1,79,000.

2. F. 6.—The supplementary grant of Rs. 10,000 voted by the Legislative Assembly was surrendered to Government and an allotment of equivalent amount was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 72—Miscellaneous— Sub-Head L).

(*a*) Sanctioned by the Legislative Assembly in February 1927.
(*b*) Sanctioned on 17th February 1927 (Rs. 1,70,000) and on 16th March 1927 (Rs. 75,710).
(*c*) Sanctioned on 16th March 1927.

GRANT No. 28—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."						
		Rs.				
A.—Pay	Original	4,80,000	4,80,110	4,80,109	1	...
	Supplementary	110(a)				
B.—Allowances, etc.	Non-voted: Original	...	2,500	3,115	...	615
	Non-voted: Supplementary	2,500 (b)				
	Voted	...	2,000	...	2,000	...
C.—Tour Expenses	...	...	60,000	1,04,501	...	44,501
Totals: Non-voted	...	...	4,82,610	4,83,224	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 614.*	
Totals: Voted	...	...	62,000	1,04,501	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 42,501.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—*Non-voted.*—The excess remained uncovered.

B.—Voted.—Due to the decision that allowances of non-voted officers should be treated as non-voted instead of as voted. The surrender of the provision was not accepted by the Government of India, Finance Department, with the intention that the excess under sub-head C may be partly met by the saving under this sub-head, but no formal orders re-appropriating the amount to sub-head C were issued.

C.—Most of the debits composing the excess were adjusted after the close of the year. The excess to the extent of Rs. 40,501 remained uncovered.

NOTE.

C.—An allotment of Rs. 4,000 was sanctioned by the Finance Department out of the reserve at their disposal (*See* list appended to grant No. 72—Miscellaneous—Sub-Head L).

(a) Sanctioned on 19th February 1927.
(b) Sanctioned on 30th January 1927.

GRANT No. 29—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
A.—Council of State:				
A. 1.—Pay of President { *Original* 51,600; Supplementary —600	*51,000*	*51,000*	...	...
A. 2.—Allowances, Honoraria, etc. { *Non-voted* { *Original* ...; Supplementary *(a)* 22,600	*22,600*	*12,920*	*9,680*	...
A. 2.—Allowances, Honoraria, etc. { Voted ...	1,35,000	1,12,680	22,320	...
B.—Legislative Assembly:				
B. 1.—Pay of President and Deputy President. { *Original* 52,400; Supplementary —18,400	*34,000*	*33,797*	*203*	...
B. 2.—Pay of Establishments... ...	3,000	3,000	...	...
B. 3.—Allowances, etc. { *Non-voted* { *Original* ...; Supplementary *(a)* 45,600	*45,600*	*30,437*	*15,163*	...
B. 3.—Allowances, etc. { Voted ...	3,96,850	3,06,885	89,965	...
B. 4.—Contingencies	34,150	23,138	11,012	...
Totals ... { *Non-voted* ...	*1,53,200*	*1,28,154*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 25,046.*	
Totals ... { Voted ...	5,69,000	4,45,703	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,23,297.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—*Non-voted.*—Estimates based on probable requirements proved high.

A. 2.—Voted.—Due to the decision that allowances of non-voted officers should be treated as non-voted instead of voted.

B. 3.—*Non-voted.*—Estimates based on probable requirments proved high.

B. 3.—Voted.—Due mainly to the reason given under A. 2 Voted and also to the estimates based on probable requirements having proved high.

B. 4.—Mainly due to the provision of Rs. 6,500 made in connection with the Railway Standing Finance Committee not having been required and also due to the fact that the estimates based on probable requirements proved high.

NOTES.

Surrendered to Government :—
A. 2.—Rs. 22,600
B. 3.—Rs. 46,000

Total Rs. 68,600

(a) Sanctioned on 31st August 1926.

GRANT No. 30—FOREIGN AND POLITICAL DEPARTMENT.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION".						
		Rs.				
A.—Pay of Officers.	*Non-voted*	*Original* 1,46,000				
		Supplementary. 28,000(a)	*1,74,000*	*1,73,574*	*426*	...
	Voted	... ...	1,39,870	1,39,170	700	...
B.—Pay of Establishments ...		...	4,01,480	3,72,318	29,162	...
C.—Allowances, Honoraria, etc.	*Non-voted*	*Original* ...				
		Supplementary. 24,588 (b)	*24,588*	*35,156*	...	*10,568*
	Voted	...	1,14,050	78,555	35,495	...
C.C.—Grants-in-aid, Contributions, etc.		*Original* ...				
		Supplementary. 5,562 (a)	*5,562*	*550*	*5,012*	...
D.—Postage, Telegram and Telephone charges			1,28,000	1,29,880	...	1,880

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to (i) deputation vacancies and (ii) leave salary of an assistant drawn in England.

C.—*Non-voted.*—Due to debits for passages and of Railway journeys for the tourist cars used by the Secretaries. The excess remained uncovered (*see* Notes).

C.—Voted.—Due to (i) the decision that travelling allowances of non-voted officers should be treated as non-voted instead of voted, (ii) non-utilisation of the conveyance allowance on account of location of office in New Delhi, (iii) restrictions of the grant of Delhi house-rent to establishment and also to (iv) less touring of the establishment not originally anticipated.

C.C.—Due to the decision that debits on account of contribution for cost of passages should be raised only from 1st April 1926 instead of from 1st April 1924 as previously ordered. (*See* Notes.)

D.—Voted.—Mainly because the charges on telegrams cannot be exactly foreseen as it depends upon the political situation. The excess, which was augmented to Rs. 6,880 by surrender of Rs. 5,000 remained uncovered.

(a) Sanctioned on 12th March 1927.

(b) " 18th August 1926 (Rs. 20,150) and on 12th March 1927 (Rs. 4,438).

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Other Contingencies		38,600	29,953	8,647	...
Totals ...	*Non-voted* ...	*2,04,150*	*2,09,280*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 5,130.*	
	Voted ...	8,22,000	7,49,876	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 72,124.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E.—Due to the provision of Bus charges not having been utilised owing to the location of the office at New Delhi. The saving on this account was partly counterbalanced by adjustment of certain belated debits after close of the year. The saving was converted into an uncovered excess of Rs. 6,353 by a surrender of Rs. 15,000.

NOTES.

1. Surrendered to Government :—

B.—Rs. 29,000
C.—Rs. 30,150
D.—Rs. 5,000
E.—Rs. 15,000
Total Rs. 79,150

2. C.—*Non-voted* and CC.—The Foreign and Political Department were requested by the Accountant General, Central Revenues, in February 1927 to provide funds to the extent of about Rs. 3,812 under C.—*non-voted* and Rs. 1,750 under *CC.* But in the Finance Department Audit Order of 12th March 1927 allotment for both the items was made under CC. Had the allotments been made under the proper heads the excess under C.—*non-voted* and the saving under CC. would have both been reduced by Rs. 3,812.

GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION"				
A.—Secretariat: Rs.				
A. 1.—Pay of Officers. *Non-voted* Original 1,30,100				
Non-voted Supplementary —1,500	*1,28,600*	*1,28,940*	...	*340*
Voted	85,890	78,951	6,939	...
A. 2.—Pay of Establishments ...	2,31,250	2,11,265	19,985	...
A. 3.—Allowances, Honoraria, etc. *Non-voted* Original ...				
Non-voted Supplementary *3,670(a)*	*3,670*	*5,911*	...	*2,241*
Voted	63,350	45,143	18,207	...
A. 4.—Contingencies	69,680	56,428	13,252	...
A. 5.—Grants in-aid, Contributions, etc. *Original* ...				
Supplementary 8,903(b)	*8,903*	*5,641*	*3,262*	...
B.—Staff Selection Board	...	2,132	...	2,132
C.—Bureau of Public Information. *Non-voted* Original ...				
Non-voted Supplementary *23,171(c)*	*23,171*	*23,031*	*140*	...
Voted	1,49,830	1,19,768	30,062	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—The excess remained uncovered.

A. 1.—Voted.—Due mainly to provision for leave salary (Rs. 9,500) not being fully utilised.

A. 2.—Due mainly to (1) non-utilisation of the provision of Rs. 2,000 for leave salary and (2) deputation vacancies.

A. 3.—*Non-voted.*—Due mainly to unforeseen expenditure on account of travelling allowance of the Secretary on the occasion of the arrival of His Excellency the Viceroy in 1926. The excess remained uncovered.

A. 3.—Voted.—Due to less travelling allowance and House rent and other allowances drawn by new men appointed in deputation vacancies.

A. 4.—Due to economy. The estimate which was based on the average of 3 years proved a little high.

A. 5.—Due to the decision that adjustments on account of contribution for cost of passages should be made from 1st April 1926 instead of from 1st April 1924 as was originally decided.

B.—Due to the Public Service Commission having taken over the work of the Staff Selection Board from 1st October 1926 instead of from 1st April 1926.

C. Voted.—Due to appointment of a non-voted officer up to January 1927 and to temporary vacancy in the post of Assistant Director.

(a) Sanctioned on 13th October 1926.
(b) Sanctioned on 9th March 1927.
(c) Includes additional appropriation of Rs. 25,300—sanctioned on 30th June 1926 (Rs. 24,000) and on 16th March 1927 (Rs. 1,300).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Intelligence Bureau, Home Department:				
D. 1.—Pay of Officers — *Original* Rs. 1,84,400; Supplementary —33,000	1,51,400	1,45,966	5,434	...
D. 2.—Pay of Establishments ...	1,11,160	1,12,415	...	1,255
D. 3.—Allowances, Honoraria, etc. ...	56,800	48,379	8,421	...
D. 4.—Supplies and Services ...	3,500	2,054	1,446	...
D. 5.—Secret Service Contingencies (Unaudited). — *Original* 3,10,000; Supplementary—1,00,000	2,10,000	1,93,500	16,500	...
D. 6.—Other Contingencies	32,040	29,012	3,028	...
D. 7.—Grant-in aid, Contributions, etc.	...	48	...	48
E.—English Charges (High Commissioner) on Stores for General Administration ...	5,000	396	4,604	...
F.—Loss or Gain by Exchange	2,000	133	1,867	...
G.—Miscellaneous charges	...	4,659	...	4,659
Totals ... *Non-voted* ...	*7,29,244*	*6,94,897*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 34,347.*	
Totals ... Voted ...	6,07,000	5,18,875	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 88,125.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*concld.*

D. 1.—Due mainly to non-utilization of the provision for leave salary (Rs. 6,000).

D. 2.—Due to extension of the period of employment of the temporary establishment.

D. 3.—Due to less touring.

D. 4.—Due to less expenditure owing to the Office of the Government Examiner of Questioned Documents not being on full strength.

D. 5.—It was found unnecessary to spend the full amount. The Department states that exact estimating under this head is not possible.

D. 6.—Due to economy in Expenditure.

D. 7.—The excess remained uncovered.

E.—Provision for possible indents was not fully utilised, few indents having been received.

F.—Due to smaller expenditure in England (Sub-head E above).

G.—Represents outfit and passage allowances of a member of the India Council. The excess remained uncovered as the debit for the charge appeared in Exchange accounts for March 1927 when it was too late to arrange for funds.

NOTES.

Surrendered to Government:—

A. 1.—Rs. 4,000
A. 2.—Rs. 15,000
A. 3.—Rs. 11,670
C.—Rs. 30,168
E.—Rs. 4,000
F.—Rs. 1,000

Total—Rs. 65,838.

GRANT No. 32.—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted to pay the salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 22.—GENERAL ADMINISTRATION.						
A.—*Pay of Officers.*	*Original*	Rs. 2,36,000	*1,26,000*	*1,22,780*	*3,220*	...
	Supplementary	—1,10,000				
B.—Pay of Establishments			30,500	13,282	17,218	...
C.—Allowances, Honoraria, etc.	*Non-voted* — *Original*	...	*15,500*	*15,235*	*265*	...
	Non-voted — Supplementary (a)	*15,500*				
	Voted		35,000	21,794	13,206	...
D.—Contingencies			41,500	28,071	13,429	...
Totals ...	*Non-voted*		*1,41,500*	*1,38,015*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,485.*	
	Voted		1,07,000	63,147	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 43,853.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to one of the members having joined a month later.

B.—Due to late start of the office from 1st October 1926 instead of from 1st April 1926. (*see* notes).

C.—*Non-voted.*—Due to less tour.

C.—Voted.—Due to the reason given under B and to the decision that allowances of non-voted officers should be treated as non-voted. (*See* notes).

D.—Due to late start of the office (*see* notes.)

NOTES.

Surrendered to Government :—

B.—Rs. 16,500.

C.—Rs. 12,000.

D.—Rs. 10,000.

Total—Rs. 38,500.

(a) Includes additional appropriation of Rs. 10,500 sanctioned on 1st December 1926.

GRANT No. 33—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION".						
A.—Pay of Officers.	*Non-voted*	*Original*	*1,44,000*			
		Supplementary.	(a) *22,300*	*1,66,300*	*1,62,581*	*3,719* ...
	Voted ...		...	1,22,020	1,13,928	8,092 ...
B.—Pay of Establishments ...			...	3,19,320	3,10,207	9,113 ...
C.—Allowances, Honoraria, etc.	*Non-voted*	*Original*	...			
		Supplementary	(b) *6,300*	**6,300*	*2,729*	*3,571* ...
	Voted ...		...	64,000	55,068	8,932 ...
C.C.—Grants-in-Aid, Contributions, etc.		*Original*				
		Supplementary.	(c) *4,684*	*4,684*	*2,926*	*1,758* ...
D.—Contingencies ...			...	48,500	43,312	5,188 ...
E.—Translator's Department ...			...	7,160	6,276	884 ...
Totals	*Non-voted* ...			*1,77,284*	*1,68,236*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,048.*
	Voted ...			5,61,000	5,28,791	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 32,209.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—The supplementary allotment proved a little high.
A.—Voted.—Due to the non-utilization of the full provision for leave salary.
B.—Due to non-utilisation of the full provision for leave salary (Rs. 10,000)
C.—*Non-voted* and Voted.—Estimates based on probable requirements proved high.
C.—C.—The supplementary appropriation proved to be high.
D.—Estimates based on probable requirements proved high.
E.—Due to non-utilisation in full of the provision for leave salary (Rs. 1,000).

NOTE.

C.—Voted.—Rs. 9,000 surrendered to Government. Rs. 6,000 reappropriated to this head from A.—Voted by the Finance Department on 26th February 1927 was due to the anticipation that the expenditure would exceed the grant by this amount, but this anticipation did not materialise.

(a) Sanctioned on 26th February 1927.
(b) Includes additional appropriation of Rs. 9,000 sanctioned on 31st August 1926.
(c) " " " of Rs. 1,934 " on 28th February 1927 and 8th March 1927.

GRANT No. 34.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
MAJOR HEAD "22—GENERAL ADMINISTRATION."		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Pay of Officers.	*Non-voted*	*Original*	*1,34,000*	*1,34,650*	*1,33,052*	*1,598*	...
		Supplementary	(a) 650				
	Voted		... ...	51,080	56,412	...	5,332
B.—Pay of Establishments			... ...	2,49,650	2,32,379	17,271	...
C.—Allowances, Honoraria, etc.	*Non-voted*	*Original*	...	*10,480*	*11,204*	...	*724*
		Supplementary	(b) 10,480				
	Voted		... ...	67,000	48,249	18,751	...
C.C.—Grants-in-aid, contributions.		*Original*		*7,606*	*5,530*	*2,076*	...
		Supplementary	(c) 7,606				
D.—Contingencies ...			...	46,670	48,812	...	2,142
E.—Office of the Keeper of Records:							
E. 1.—Pay of Officers ...			...	24,880	17,480	7,400	...
E. 2.—Pay of Establishments			...	77,930	74,522	3,408	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to the appointment of several officiating officers on lower rates of pay. The additional appropriation proved unnecessary.

A.—Voted.—Due to grant of increased rate of pay to Registrar on his appointment as temporary Assistant Secretary and appointment of a Superintendent as officiating Registrar and of two assistants as officiating Superintendents.

B.—Due to deputation vacancies having remained either unfilled or filled on lower rates of pay. (See Notes.)

C.—*Non-voted.*—The excess remained uncovered.

C.—Voted.—Due to the decision that allowances of Non-voted officers should be treated as non-voted and also to some adjustments on account of move to Delhi having been made in the accounts for 1925-26. (See Notes.)

C.C.—Due to debits on account of passage contributions prior to 1st April 1926 not having been raised by the Audit Officers of the Provinces concerned in accordance with the subsequent decision of the Auditor General.

D.—Most of the debits on account of work bills appeared after the close of the year The excess remained uncovered.

E. 1.—Due to non-utilisation of the provision for leave salary.

E. 2.—Due partly to entertainment of new men on lower pay in deputation vacancies and partly to non-utilisation of the provision for leave salary.

(a) Sanctioned on 17th February 1927.
(b) Sanctioned on 6th July 1926 (Rs. 5,500), on 26th July 1926 (Rs. 3,000) and on 25th March 1927 (Rs. 1,980).
(c) Sanctioned on 9th March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Office of the Keeper of Records—*contd.*	Rs.				
E. 3.—Allowances, Honoraria, etc.,	*Original* 4,640; Supplementary (*a*) 3,500	8,140	6,851	1,289	...
E. 4.—Contingencies.	*Original* 7,150; Supplementary (*a*) 16,500	23,650	22,443	1,207	...
Totals ...	*Non-voted* ...	*1,52,736*	*1,49,786*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,950.*	
	Voted ...	5,49,000	5,07,148	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 41,852.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

E. 3.—Due to less expenditure on travelling allowance of the staff moved to Delhi than was estimated.

E. 4.—Due chiefly to less expenditure on freight on records moved to Delhi than was estimated. The grant was increased to Rs. 24,770 by reappropriations which proved unnecessary.

NOTES.

1. The following amounts aggregating Rs. 29,150 were surrendered to Government:—

B.—Rs. 650

C.—Rs. 8,500

E. 3 and E. 4.—Rs. 20,000.

2. E. 3 and E. 4.—The supplementary grant of Rs. 20,000 was surrendered to Government and a corresponding amount sanctioned by the Finance Department out of the reserve at their disposal. (*See* list appended to Grant 72—Miscellaneous—sub-head L).

(*a*) Sanctioned by the Legislative Assembly in February 1927.

GRANT No. 35—FINANCE DEPARTMENT.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."				
A.—Ordinary Branch :				
A. 1.—Pay of Officers. *Non-voted* Original Rs. 1,00,000	*1,13,644*	*1,00,298*	*13,346*	...
A. 1.—Pay of Officers. *Non-voted* Supplementary (a) 13,644				
A. 1.—Pay of Officers. Voted	1,08,580	1,10,363	...	1,783
A. 2.—Pay of Establishments	2,50,600	2,42,538	8,062	...
A. 3.—Allowances, Honoraria, etc. *Non-voted* Original ...	*7,800*	*4,263*	*3,537*	...
A. 3.—Allowances, Honoraria, etc. *Non-voted* Supplementary 7,800(b)				
A. 3.—Allowances, Honoraria, etc. Voted	74,270	56,553	17,717	...
A. 4.—Contingencies	55,550	44,725	10,825	...
A. 5.—*Grants-in-aid, contributions, etc.* *Original* ...				
A. 5.—*Grants-in-aid, contributions, etc.* Supplementary 5,156	*5,156*	*4,904*	*252*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to appointment of lower paid officers in leave and deputation vacancies.

A. 1.—Voted.—Due to the appointment of one permanent additional superintendent. The excess remained uncovered.

A. 2.—Due to appointment of low paid men in deputation vacancies. Rs. 2,180 re-appropriated to this head from A. 4, on 9th November 1926 proved unnecessary.

A. 3.—*Non-voted.*—Due mainly to less travelling expenses and reduction in Railway fares.

A. 3.—Voted.—Due (i) to the reason given under A. 3 non-voted (Rs. 9,000), (ii) non-payment of conveyance allowance on account of the location of the office in New Delhi (Rs. 2,900) and adjustment of travelling allowance of non-voted officers as non-voted (Rs. 5,800).

A. 4.—Due to economy.

(a) Includes additional appropriation of Rs. 18,800—sanctioned on 29th July 1926 (Rs. 13,000) and on 9th December 1926 (Rs. 5,800).

(b) Sanctioned on 7th July 1926 (Rs. 5,800) and on 29th July 1926 (Rs. 2,000).

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
B.—Military Finance :		Rs.	Rs.	Rs.	Rs.	Rs.
B. 1.—Pay of Officers.	*Non-voted* — *Original*	1,68,000	*1,66,000*	*1,42,028*	*23,972*	...
	Non-voted — Supplementary	—2,000				
	Voted	... ...	1,25,830	1,29,795	...	3,965
B. 2.—Pay of Establishments		... ...	2,77,940	2,70,155	7,785	...
B. 3.—Allowances, Honoraria, etc.	*Non-voted* — Original	...	*7,000*	*2,527*	*4,473*	...
	Non-voted — Supplementary	7,000(a)				
	Voted	... ...	78,500	66,467	12,033	...
B. 3 (a).—*Grants-in-aid, contributions, etc.*	*Original*	...	*6,750*	*3,652*	*3,098*	...
	Supplementary	6,750(b)				
B. 4.—Contingencies		... ...	39,730	32,187	7,543	...
E.—Probable Savings		... ...	—12,000	...	...	12,000
Totals	*Non-voted*	...	*3,06,350*	*2,57,672*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 48,678.*	
	Voted	...	9,99,000	9,52,783	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 46,217.	

Explanations of the Causes of Variation between Expenditure and Grant.

B. 1.—*Non-voted.*—Mainly due to (i) the pay of one Deputy Financial Adviser having been adjusted as voted (Rs. 16,000) while the provision therefor was made under this sub-head, and (ii) appointment of officers on lower rates of pay than those provided for in the budget (about Rs. 7,800).

tion of the provision for leave salary to the full extent.

B. 1.—Voted.—Due to adjustment of pay of one Deputy Financial Adviser provision for which was made under non-voted. The excess remained uncovered.

B. 2.—Due to the appointment of low paid men in deputation vacancies.

B. 3.—*Non-voted.*—Due to curtailment of tours.

B. 3.—Voted.—Due to reduction in Railway fares and economy in expenditure.

B. 3 (a).—Due to the non-utilisation of the supplementary allotment in full owing to an officer having been detailed to proceed to China with the Shanghai Defence Force.

B. 4.—Due to economy in expenditure and non-utilization of bus charges provided for in the Budget.

E.—The savings were realised in full.

Notes.

Surrendered to Government :—

A. 3.—Rs. 5,800

B. 3.—Rs. 7,000.

Total—Rs. 12,800.

(a) Sanctioned on 22nd July 1926.
(b) Sanctioned on 11th March 1927.

GRANT No. 36.—SEPARATION OF ACCOUNTS FROM AUDIT.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the Special Staff for considering the Question of Separating Accounts from Audit and of the Experimental offices in connection with the Scheme.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
MAJOR HEAD.—"22—GENERAL ADMINISTRATION."	Rs.	Rs.	Rs.	Rs.
A.—Special Staff for considering the Question of separating Accounts from Audit: Rs.				
A. 1.—Pay of Officers. Non-voted: Original 42,000; Supplementary —39,000	3,000	2,823	177	...
A. 1.—Pay of Officers. Voted	39,700	43,222	...	3,522
A. 2.—Pay of Establishments ...	12,900	10,072	2,828	...
A. 3.—Allowances, Honoraria, etc. ...	15,000	12,359	2,641	...
A 4.—Contingencies	3,500	5,618	...	2,118
B.—Experimental Offices outside U. P. in connection with the scheme of Separation of Accounts from Audit:				
B. 1.—Pay of Officers	29,420	32,443	...	3,023
B. 2.—Pay of Establishments ...	66,900	60,628	6,272	...
B. 3.—Allowances, Honoraria, etc. ...	9,580	7,580	2,000	...
B. 4—Supplies, Services and Contingencies	4,940	5,619	...	679
B. 5.—Establishment and other charges recoverd from Local Governments, etc....	—7,940	—7,940	...	...
C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit:				
(i) Charges debited to "22-General Administration" and administered by the Local Government acting as Agent to the Central Government.				
C. 1.—Pay of Officers. Non-voted: Original 36,000; Supplementary (a) —2,750	33,250	33,550	...	300
C. 1.—Pay of Officers. Voted	75,600	78,222	...	2,622

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Mainly due to the enhancement of the pay of one of the officers on special duty.

A. 2.—Due partly to the entertainment of a stenographer on a lower rate of pay in place of another transferred, and partly to less expenditure on temporary establishment owing to postponement of the investigation of the experimental separation of balances in the United Provinces.

A. 3.—Due to postponement of certain tours.

A. 4.—Mainly due to the initial outlay on furniture, etc., for the Pay and Accounts Office, Secretariat, which began to function in March 1927 and also to a double debit by the Posts and Telegraphs Department of rent of telephone line for the Delhi Season of 1925-26. The excess was covered to the extent of Rs. 1,400 only.

B. 1.—Due partly to leave salary and partly to the grant to an officer of pay at a higher rate than was provided for.

B. 2.—Due to (i) a junior Auditor having carried on the work of the senior Auditor for part of the year, (ii) conversion of the post of a Superintendent into that of an Assistant Superintendent and (iii) leave having been granted sparingly.

B. 3.—Due to the grant of a consolidated rate of pay to a Pay and Accounts Officer instead of pay *plus* compensatory allowances at Calcutta (See B. 1 above).

B. 4.—Due to larger expenditure under service postage and telegrams charges owing to an extension of the system of payments by cheque.

C.—Group (i):—

C. 1.—Voted.—Due mainly to leave salary of an officer.

(a) Includes additional allotment of Rs. 450 sanctioned on 3rd December 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
C. 2.—Pay of Establishments ...	4,86,700	4,79,211	7,489	...
C. 3.—Allowances, Honoraria, etc. Non-voted Original ...				
Non-voted Supplementary 3,200 (a)	3,200	2,761	439	...
Voted	20,000	19,585	415	...
C. 4—Supplies, Services and Contingencies	65,000	71,702	...	6,702
C. 5.—Establishment charges recovered from other Governments, Departments, etc.	—6,200	—28,167	21,967	...
C. 6.—Probable Savings	—21,000	...	...	21,000
(ii) Charges debited to "22-General Administration" and administered by Officer on Special Duty, Government of India, Finance Department.				
C. 1.—Pay of Officers	12,040	7,895	4,145	...
C. 2.—Pay of Establishment... ...	58,630	52,207	6,423	
C. 3.—Allowances, Honoraria, etc. ...	200	311	...	111
C. 4.—Supplies and Services, Contingencies and Works	7,800	7,720	80	...
C. 5.—Establishment charges paid to other Governments, Departments, etc. ...	30	...	30	...
MAJOR HEAD—"23—AUDIT".				
D.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit :				
D. 1.—Pay of Officers. Non-voted Original 3,000				
Non-voted Supplementary 14,400	17,400	16,218	1,182	...
Voted	94,600	84,463	10,137	...

EXPLANATIONS of the Causes of Variations between Expenditure and Grant.

C. 2.—Due to less expenditure on duty allowances and leave arrangements.

C. 3.—*Non-voted.*—Due to less touring than anticipated towards the end of the year.

C. 4.—Mainly due to the cost of Electric fans and lights in the Chief Pay and Accounts Office, Lucknow, in consequence of the occupation of a new building.

C. 5.—Due to the additional cost of the scheme over two lacs recovered from the Local Government. The recovery was anticipated and provided for under C. 6. for want of full information. A minus reappropriation of Rs. 20,400 was made to this head from C. 6. Net saving was Rs. 1,567 on account of larger recoveries for audit work done for cantonments, etc.

C. 6.—See C. 5.

C. Group (ii).

C. 1.—Due to less expenditure on leave arrangements. Rs. 1,700 were reappropriated to other heads. Net saving Rs. 2,445 could not be surrendered as some officers under the Deputy Chief Accounting Officer were expected to take leave, which could not be given for administrative reasons. The final decision was arrived at too late for surrender.

C. 2.—Due to smaller expenditure on temporary establishment and special pay and to some savings in the provision for leave arrangements.

D. 1.—*Non-voted.*—Due to change of personnel. The saving was not surrendered as an excess was anticipated in C. 1.—Pay of Officers—*Non-voted*, but due to late receipt of orders of the Secretary of State the expenditure did not materialise and the amount remained unutilised under this head.

D. 1.—Voted.—As a result of the revised distribution of budget allotment (*See* Notes), the appropriation under this sub-head stood at Rs. 83,400. There was therefore really an excess of Rs. 1,063, due to leave salary and transit pay of officers on account of transfer.

(a) Sanctioned on 3rd December 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
D. 2.—Pay of Establishments ...			2,23,000	2,21,635	1,365	...
D. 3.—Allowances, Honoraria, etc.	Non-voted	Original (Rs. ...)	*950*	*617*	*333*	...
		Supplementary (a) (Rs. 950)				
	Voted		30,000	26,705	3,295	...
D. 4.—Supplies, Services and Contingencies			8,000	8,293	...	293
D. 5.—Establishment charges paid to other Governments, Departments, etc. ...			2,600	2,350	250	...
D. 6.—Establishment charges recovered from other Governments, Departments, etc.			—1,000	—650	...	350
Totals ...	*Non-voted*		*57,800*	*55,969*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,831.*	
	Voted ...	Gross ...	12,45,140	12,37,840	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 7,300.	
		Deductions	—15,140	—36,757	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 28,917.	
		Net ...	12,30,000	12,01,083		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 2.—Due to less expenditure on leave arrangements.

D. 3. *Non-voted.*—Due to less touring.

D. 3.—Voted.—Due to less touring and economy.

D. 6.—The exact recoveries due for work done by audit for the Cantonments, etc., could not be foreseen.

NOTES.

1. The distribution of grants between sub-heads "C.-Experimental offices in the United Provinces, etc." debitable to 22-General Administration, and "D.—Experimental Offices in the United Provinces, etc." debitable to 23—Audit was purely tentative, *vide* footnote on page 150 of the Book of Demands for 1926-27. It was superseded by the distribution communicated in a subsequent Audit Order issued by the Government of India, Finance Department, on 25th May 1926, which appears on page 156 of the Book of Demands for 1927-28 in column "Budget for 1926-27". As a result of this redistribution the *Non-voted* provision under "Pay of Officers" (C- 1 and D. 1) in the original grant has been increased by Rs. 11,300 and the voted grant under D. 1 has been reduced by an equivalent amount by surrender. The appropriation account of Grant No. 36 has been prepared in accordance with this revised distribution.

2. Surrendered to Government:—

C (ii) 2.—Rs. 3,650
D. 1.— Rs. 11,200
D. 2.— Rs. 950

Total Rs. 15,800.

(a) Sanctioned on 3rd December 1926.

GRANT No. 37—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "22—GENERAL ADMINISTRATION."						
A.—Pay of Officers	*Non-voted*	*76,000*	*74,308*	*1,692*	...	
	Voted	58,590	62,814	...	4,224	
B.—Pay of Establishments		1,50,210	1,41,319	8,891	...	
		Rs.				
C.—Allowances, Honoraria, etc.	*Non-voted* Original	...				
	Non-voted Supplementary	*7,300* (a)	*7,300*	*3,520*	*3,780*	...
	Voted	...	42,000	32,665	9,335	...
D.—Contingencies		...	36,200	25,242	10,958	...
E.—Grants-in-aid, Contributions, etc.	*Original*	...	*3,850*	*4,437*	...	*587*
	Supplementary	*3,850*(b)				
Totals	*Non-voted*	...	*87,150*	*82,265*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 4,885.*	
	Voted	...	2,87,000	2,62,040	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 24,960.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. *Non-voted.*—Due mainly to non-utilization of the provision for passage pay (Rs. 1,200).

A. Voted.—Due to the adjustment of pay of the Light-House Engineer and his assistant not provided for in the Budget as the appointments were not decided upon. Excess to the extent of Rs. 214 remained uncovered.

B.—Due to (1) leave ex-India not anticipated (Rs. 4,000) and (2) appointment of low paid men in deputation (Rs. 3,000) and leave vacancies (Rs. 2,000).

C.—*Non-voted.*—Due to non-utilization of the provision (Rs. 3,750) made for the Assistant to the Light House Engineer as (*i*) no travelling allowance bill was drawn by the officer during 1926-27 and (*ii*) the Light-House Inspection party was on re-consideration provided with a Government vessel and the cost debited to "Ports and Pilotage."

C.—Voted.—Due to non-utilization in full of conveyance and separation allowance (Rs. 3,000) and to the decision that the allowances of non-voted officers should be treated as non-voted (Rs. 6,300). A reappropriation was made to this head (about Rs. 3,000) from D for the staff of Light-House Engineer but was not utilised as stated under C—non-voted.

D.—Due to (*i*) non-utilization of the provision for bus charges, the offices having been located in New Delhi (Rs. 5,000), (*ii*) less expenditure on telegrams (about Rs. 4,000) and (*iii*) to strict economy (about Rs. 2,000).

E.—*Non-voted.*—Most of the debits having appeared after the close of the year, the excess remained uncovered.

NOTE.

C.—Voted.—Rs. 6,300 were surrendered to Government.

(a) Sanctioned on 16th July 1926 (Rs. 6,300) and on 3rd February 1927 (Rs. 1,000).
(b) Sanctioned on 8th March 1927.

GRANT No. 38.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the salaries and other expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Pay of Officers { *Non-voted* { *Original* 1,01,000 Supplementary —2,000	*99,000*	*1,01,004*	...	*2,004*
A.—Pay of Officers { Voted	1,35,100	1,23,425	11,675	...
B.—Pay of Establishments	2,79,650	2,50,943	28,707	...
C.—Allowances, Honoraria, etc. { *Non-voted* { *Original (a)* ... Supplementary *3,000*	*3,000*	*10,927*	...	*7,927*
C.—Allowances, Honoraria, etc. { Voted ...	59,600	44,649	14,951	...
C.C.—Grants-in-aid, Contributions, etc. { *Original (b)* ... Supplementary *3,465*	*3,465*	*2,618*	*847*	...
D.—Postage, Telegram and Telephone charges ...	40,450	15,096	25,354	...
E.—Other Contingencies	40,200	38,785	1,415	...
Totals ... { *Non-voted* ...	*1,05,465*	*1,14,549*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,084.*	
Totals ... { Voted ...	5,55,000	4,72,898	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 82,102.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to the surrender of Rs. 2,000 made in expectation of saving which, however, did not materialise. Excess remained uncovered.

A.—Voted.—Due to non-utilisation of the pay provided for Superintendent, Medal Section, and of the provision for leave salary.

B.—Due mainly to reduction of Establishment (Medal Section) and appointment of lower paid men in leave vacancies.

C.—*Non-voted.*—Due to the provision having proved inadequate. The excess remained uncovered.

C.—Voted.—Due mainly to the non-utilisation of the provision made for Simla House rent allowance owing to some members of the staff having been provided with rent-free Government quarters.

C. C.—Due to the decision that adjustment on account of contribution for cost of passages should be adjusted from 1st April 1926 instead of from 1st April 1924 as originally decided.

D.—Due to curtailment of the issue of telegrams and trunk telephone messages.

E.—The grant was reduced to Rs. 37,550 by orders of reappropriation resulting in an excess of Rs. 1,235 which remained uncovered.

NOTE.

C.—Voted.—Rs. 3,000 were surrendered to Government.

B.—Rs. 650 reappropriated to this sub-head on 12th February 1927 was, it appears, not necessary.

C.—Voted.—Rs. 2,000 reappropriated to this sub-head on 12th February 1927 was, it appears, not necessary.

(a) Sanctioned on 14th July 1926.
(b) Sanctioned on 15th March 1927.

GRANT No. 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the Government of India, Department of Industries and Labour.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Pay of Officers. *Non-voted* *Original*	1,14,000			
Non-voted Supplementary	4,600			
Non-voted	*89,400*	*90,059*	...	*659*
Voted	1,22,300	1,15,333	6,967	...
B.—Pay of Establishments	2,65,500	2,42,944	22,556	...
C.—Allowances, Honoraria, etc. *Non-voted.* *Original* ...				
Non-voted. Supplementary.	6,460(a)			
Non-voted.	*6,460*	*5,482*	*978*	...
Voted	56,900	48,560	8,340	...
C. C.—Grants-in-aid, Contributions, etc. *Original* ...				
Supplementary	*6,100(b)*			
	6,100	*1,400*	*4,700*	..
D.—Contingencies	40,300	35,968	4,332	...
Totals *Non-voted* ...	*1,01,960*	*96,941*		
Voted ...	4,85,000	4,42,805		

Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 5,019.

Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 42,195.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to pay of the Under-Secretary for 1st to 18th March 1927, proceeding on leave to England having been disbursed in March 1927 and debited to the grant of the year 1926-27. The excess remained uncovered.

A.—Voted.—Due to (*i*) less pay drawn by an Assistant Secretary in place of a permanent incumbent on deputation (about Rs. 900) and debit of a portion of the leave salary of the Assistant Secretary to Accountant General, Posts and Telegraphs (about Rs. 770), and (*ii*) less expenditure on leave salary than anticipated (about Rs. 5,230).

B.—Due to (*i*) men drawing lower pay in deputation and other vacancies (Rs. 20,972), and (*ii*) non-utilization of provision for leave salaries to the full extent (Rs. 1,584).

C.—*Non-voted.*—Due to less expenditure on travelling allowance than was originally anticipated.

C.—Voted.—Due to the decision that travelling allowance of non-voted officers should be treated as non-voted. (*See* Note).

C. C.—Due to the decision that debits on account of contribution for cost of passages for the period after 1st April 1926 only should be adjusted instead of for the period from 1st April 1924 as originally decided upon when the provision was made.

D.—Due to economy in expenditure.

NOTE.

(1) C.—Voted.—Rs. 6,860 surrendered to Government.

(2) Rs. 2,200 and Rs. 1,100 re-appropriated from sub-head B to sub-heads C and D respectively proved to be unnecessary.

(a) Includes additional appropriation of Rs. 6,060 sanctioned on 31st August 1926.
(b) Sanctioned on 11th March 1927.

GRANT No. 40.—CENTRAL BOARD OF REVENUE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Service.		Grant.	Expenditure	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers	*Non-voted* Original Rs. 83,000; Supplementary *14,079(a)*	*97,079*	*95,478*	*1,601*	...
	Voted	45,330	43,370	1,960	...
B.—Pay of Establishments		77,320	80,887	...	3,567
C.—Allowances, etc.	*Non-voted.* Original ... Supplementary. *18,221(b)*	*18,221*	*13,375*	*4,846*	...
	Voted	43,350	26,875	16,475	...
D.—Contingencies		22,000	20,509	1,491	...
Totals ...	*Non-voted* ...	*1,15,300*	*1,08,853*	*Saving of Gross Expenditure (Non voted) compared with Gross Appropriation Rs. 6,447.*	
	Voted ...	1,88,000	1,71,641	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 16,359.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—The supplementary grant sanctioned for the Officer on Special Duty proved a little excessive.

A.—Voted.—Due to non-utilization in full of the provision for 'Leave Salary.'

B.—Due to the charges of the Staff of the Officer on Special Duty. Excess to the extent of Rs. 307 was left uncovered.

C.—*Non-voted.*—Due to less touring. (*See* notes).

C.—Voted.—Due to (1) travelling allowance of non-voted officers originally provided a voted having been classified as non-voted (Rs. 13,375) and (2) non-utilization of the provision for conveyance allowance from Raisina to Old Delhi owing to the location of the Office of the Board at New Delhi during the year. Out of the total savings Rs. 1,560 was re-appropriated to Head B.

D.—Due to non-utilization of the provision for Bus Service owing to the location of the Office at New Delhi. Rs. 1,700 were re-appropriated to Head B on 26th January 1927 resulting in an excess of Rs. 209 which remained uncovered.

NOTES.

C.—Voted.—Rs. 14,300 were surrendered to Government.

C.—*Non-voted.*—The supplementary grant of Rs. 3,921 sanctioned in September 1926, was on account of an officer on special duty appointed in August 1926. It was not possible for the Board to say in September 1926, that the grant would not be required, as until the year was about to close it was not possible to anticipate savings.

(a) Sanctioned on 3rd September 1926.
(b) Sanctioned on 26th July 1926 (Rs. 14,300) and on 3rd September 1926 (Rs. 3,921).

GRANT No. 41—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to meet Expenses in connection with PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION".				
A.—Madras	38,000	38,125	...	125
B.—Bombay { *Non-voted* { *Original* ... Supplementary Rs. 1,30,000(*a*)	*1,30,000*	*1,27,286*	*2,714*	...
B.—Bombay { Voted	67,000	62,560	4,440	...
C.—Bengal ... { *Non-voted* ...	...	*10,538*	...	*10,538*
C.—Bengal ... { Voted ...	39,000	30,456	8,544	...
Totals ... { *Non-voted* ...	*1,30,000*	*1,37,824*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,824.*	
Totals ... { Voted ...	1,44,000	1,31,141	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 12,859.	

EXPLANATIONS of the Causes of Variations between Expenditure and Grant.

B.—Voted.—Mainly due to savings in the provision of Rs. 40,000 on account of payment to the Bombay Government for Agency work in the General, etc., Departments.

C.—*Non-voted.*—Due to adjustment of the pay of the Deputy Secretary, Finance Department, under 'Non-voted,' the provision for which was made under 'Voted'. The adjustment was made after the close of the year. The excess remained uncovered.

C.—Voted.—Due to the reason stated above. (*See* Notes).

NOTES.

The following allotments were sanctioned by the Finance Department out of the reserve at their disposal (*See* list appended to Grant 72—Miscellaneous—Sub-head L):—

A.—Rs. 125.

C.—Rs. 2,000.

(*a*) Sanctioned on 7th March 1927.

GRANT No. 42—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"3—AUDIT."				
A.—Auditor General:				
A. 1.—Pay of Auditor General ...	*60,000*	*65,156*	...	*5,156*
A. 2.—Pay of Establishments	4,04,192	3,90,410	13,782	...
A. 3.—Allowances, Honoraria, etc. — *Non-voted.* — *Original* ... Rs.	*35,000*	*26,570*	*8,430*	...
Non-voted. — Supplementary *35,000(a)*				
Voted	1,01,760	92,886	8,874	...
A. 4.—Contingencies	24,250	24,777	...	527
B.—Officers of the Indian Audit Department:				
B. 1.—Pay of Officers. — *Non-voted.* — *Original* *4,75,260*	*4,49,641*	*4,52,945*	...	*3,304*
Non-voted. — Supplementary *—25,619*				
Voted	12,44,150	12,77,633	...	33,483
B. 2.—Allowances, Honoraria, etc. — *Non-voted.* — *Original* *14,880*	*38,000*	*48,596*	...	*10,596*
Non-voted. — Supplementary *23,120*				
Voted	1,29,410	1,17,166	12,244	...
B. 3.—*Deduct*—Amount recovered from other Governments, Departments etc.	—88,100	—85,200	...	2,900

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to leave.

A. 2.—Due mainly to deputation of substantive Government servants to other posts and retirement of senior clerks.

A. 3.—*Non-voted.*—Due mainly to less touring.

A. 3.—Voted.—Due to less touring. The original grant of Rs. 1,01,760 was reduced to Rs. 77,760 by orders of reappropriation and surrenders on the basis of probable requirements resulting in an excess of Rs. 15,126 which was mainly due to greater amount of touring of the officers of the Commercial Audit Department on account of increased activities of the Branch The excess remained uncovered.

B. 1.—*Non-voted.*—The appropriation of Rs. 4,49,641 was reduced to Rs. 4,44,481 by an order of re-appropriation resulting in a real excess of Rs. 8,464. The excess remained uncovered.

B. 1.—*Voted.*—The excess remained uncovered.

B. 2.—*Non-voted.*—Due to increased expenditure on account of cost of passages which could not be anticipated. The supplementary appropriation of Rs. 23,120 obtained on the basis of actuals proved inadequate. The excess remained uncovered.

B. 2.—Voted.—Due mainly to senior officers drawing higher rates of house rent allowances being replaced by junior officers drawing lower rates.

B. 3.—Due to less recoveries than anticipated. Excess remained uncovered.

(a) Sanctioned on 17th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Civil Offices of Account and Audit:				
C. 1.—Pay of Establishments — *Non-voted*	*3,860*	*3,860*	...	...
C. 1.—Pay of Establishments — Voted	57,06,780	54,81,665	2,25,115	...
C. 2.—Allowances, Honoraria, etc. — *Non-voted* — *Original* ...	*15,599*	*17,178*	...	*1,579*
C. 2.—Allowances, Honoraria, etc. — *Non-voted* — Supplementary (a) Rs. *15,599*				
C. 2.—Allowances, Honoraria, etc. — Voted	4,13,320	3,84,005	29,315	...
C. 3.—Supplies and Services and Contingencies	4,05,314	3,98,358	6,956	...
D.—Establishment charges paid to other Governments, Departments, etc.	25,000	33,788	...	8,788

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Voted.—Due to savings in the estimates of all Audit and Accounts Offices except in that of the Audit Officer, Indian Stores Department (where the excess of Rs. 4,216 was due to entertainment of additional establishment). The bulk of the saving (Rs. 47,556) occurred in the office of the Accountant General, Central Revenues, due partly to economy effected in connection with the staff employed for re-organization and partly to deputation of Senior Accountants and clerks. The savings in the estimates of other provinces were mainly due to retirements, casualties and deputation.

C. 2.—*Non-voted.*—The charges for travelling allowance of non-voted officers proved larger than anticipated in certain provinces chiefly in Bombay (Rs. 844) and in Burma (Rs. 934). The excesses in all the provinces were more than covered by re-appropriations sanctioned by the Auditor General except in Madras where the excess of Re. 1 remained uncovered.

C. 2.—Voted.—Represents net result of savings in almost all the provinces, chiefly in Bombay (Rs. 14,702), Burma (Rs. 12,158) and Bihar and Orissa (Rs. 7,000) partly counterbalanced by increased expenditure in Bengal (Rs. 7,074) and in the estimates of the Audit Officer, Indian Stores Department (Rs. 6,477).

Bombay.—Mainly due to (1) non-utilization of the provision of Rs. 3,300 for travelling allowance which was surrendered to the Finance Department as the expenditure incurred on that account was classified in accounts as non-voted, (2) treatment of Barrage Allowance as special pay necessitating the transfer of the charge from 'allowances' to pay of establishment, Rs. 5,000), (3) partial utilisation of the provision for House-rent allowance to P. W. D. Senior and Divisional Accountants (Rs. 3,500), and (4) reduction of establishment in the Development Department (Rs. 2,000).

Burma.—Due to the provision for compensatory local allowance not having been used fully owing to leave and retirements (Rs. 4,980), and to provision for travelling allowance on the basis of past actuals not having been fully utilised (Rs. 7,178).

Bihar and Orissa.—Due partly to provision for travelling allowances of the Accountant General having been made under voted and the expenditure being booked under non-voted (Rs. 2,800), and partly to less touring (Rs. 639) and non-drawal of permanent travelling allowances by a member of the local audit staff on long leave (Rs. 2,820).

Bengal.—Due to a larger expenditure for travelling allowance of the Inspecting Staff. The excess was more than covered by reappropriation to the extent of Rs. 17,502.

Audit Officer, Indian Stores Department.—Due to entertainment of additional establishment out of the lump grant at the disposal of the Auditor General.

C. 3.—Represents savings in several provinces aggregating Rs. 12,175 partly counterbalanced by excesses in others amounting to Rs. 5,219. An excess of Rs. 585 in the accounts of the Accountant General, Central Revenues, remained uncovered owing to some charges having been adjusted in the accounts of March 1927 final and supplementary.

D.—Represents the net result of an excess of Rs. 10,904 in Madras partly counterbalanced by a saving of Rs. 2,116 in Assam due to smaller expenditure on account of death of a senior clerk of the Audit Office of the Jorhat Provincial Railway. The excess in Madras was due to the payment to the Madras Government towards the cost of commercial auditors engaged by them for the years 1925-26 and 1926-27, not initially provided in the estimates in the absence of sanction accepting the liability by the Central Government.

(a) Includes supplementary appropriation of Rs. 14,100 sanctioned on 17th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
E.—*Deduct*—Establishment charges recovered from other Governments, Departments, etc.	*Non-voted*	...	...	—899	899	...
	Voted	...	—9,62,876	—9,95,711	32,835	...
F.—Lump Sum Reserve :						
F. 1.—For Temporary Establishments		...	94,800	...	94,800	...
G.—*Deduct*—Probable savings		...	—3,06,000	...	...	3,06,000
Totals — *Non-voted* — *Gross*		...	*6,02,100*	*6,14,305*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 12,205.*	
Deductions		...	...	—899		
Net		...	*6,02,100*	*6,13,406*	*Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 11,306.*	
Voted — Gross		...	82,42,976	82,00,688	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 42,288.	
Deductions		...	—10,50,976	—10,80,911		
Net		...	71,92,000	71,19,777	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 72,223.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

E.—*Non-voted.*—Represents percentage recovery of non-voted officers in the Outside Audit Department in Bengal not originally provided for.

E.—Voted.—Represents net result of excess recoveries in certain account offices—chiefly in the office of the Audit Officer, Indian Stores Department (Rs. 35,053), due to larger recovery from the Indian Stores Department and in Madras (Rs. 18,510) due to more works outlay during the year than was anticipated in respect of the Coimbatore Water Works, Tuticorin and Cochin Harbour Schemes—partly counterbalanced by less recoveries in others—mainly in Bengal (Rs. 20,951) due to smaller recovery from the local Government as a result of smaller expenditure.

F. 1.—See notes.

G.—Fully realised.

NOTES.

1. Rs. 48,100, as detailed below, were surrendered to Government :—
   A. 3.—Rs. 35,000.
   C. 2.—Rs. 13,100.

2. F. 1.—Out of the lump grant of Rs. 94,800 placed at the disposal of the Auditor General for temporary establishment in all Audit and Accounts Offices, allotment was made to the extent of Rs. 56,258 to the Provinces, etc., noted below :—

	Rs.
Assam	4,200
Bengal	29,018
Bombay	4,736
Madras	104
Punjab	4,800
Auditor General's Office	12,000
Office of the Audit Officer, Indian Stores Department	1,400
	56,258

GRANT No. 43.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "24.—ADMINISTRATION OF JUSTICE".—				
A.—Law Officers—Paid to Provincial Government for services rendered to the Central Government by certain Law Officers ...	1,88,000	1,26,955	61,045	...
Total ...	1,88,000	1,26,955	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 61,045.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Consists of (i) a saving of Rs. 1,045 in Bengal, due to smaller contingent expenditure, and (ii) a saving of Rs. 60,000 in Bombay, due to the provision having been made on uncertain data. The saving of Rs. 60,000 in Bombay was surrendered to Government.

GRANT No. 44.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"26—POLICE".				
A.—Baroda Cantonment Police	8,590	7,594	996	...
B.—Charges for Passport work done by the Police Department, Bombay. *Non-voted* ...		*2,256*	...	*2,256*
B.—Charges for Passport work done by the Police Department, Bombay. Voted ...	6,100	5,997	103	...
C.—Lump sum charges paid to Provincial Governments :—				
C. 1.—Bombay	54,900	46,464	8,436	...
C. 2.—Bengal	1,05,000	75,985	29,015	...
C. 3.—United Provinces	30,000	16,371	13,629	...
C. 4.—Punjab	2,000	6,621	...	4,621
C. 5.—Madras	...	252	...	252
D.—Other Expenditure	3,410	7,306	...	3,896
Totals ... *Non-voted* ...	...	2,256	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,256.*	
Totals ... Voted ...	2,10,000	1,66,590	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 43,410.	

EXPLANATIONS of the Causes of Variations between Expenditure and Grant.

A.—Due to appointments to the posts of Sub-Inspectors and Head Constables having been made on pay lower than that provided for in the budget.

B.—*Non-voted.*—Represents expenditure on the establishment for registration of passports in Aden previously recorded under Demand No. 72—Miscellaneous. Covered by reappropriation sanctioned by the Bombay Government from sub-head "K—Other charges—non-voted" in Demand No. "72—Miscellaneous".

C. 1.—Mainly due to non-utilisation of the provision made for the cost of the Police Guard supplied to the Security Printing Press, Nasik, the expenditure thereon having been debited to the personal ledger account of the Press.

C. 2.—The reduction in the charges resulted from the decision, arrived at during the course of the year, to debit, with effect from 1st April 1926, to the Post and Telegraph and Army Departments' estimates, charges in respect of Guards supplied to offices under this administrative control. (See Notes).

C. 3.—Due to less requirements for Police guards in the Opium Department.

C. 4.—Due to adjustment of arrear contribution towards the cost of police guard employed for the protection of treasure in Lahore Fort.

C. 5.—Represents the charges for the supply of orderlies to the Assistant to the Agent to the Governor General, Madras States. The decision to debit the charge to this head was arrived at during the course of the year after the voting of demands for the year.

D.—The excess occurred in Bihar and Orissa (Rs. 5,000) partly counterbalanced by a saving (Rs. 1,104) in Mysore out of which Rs. 363 was surrendered to Government. The excess in Bihar and Orissa is due to grant of an honorarium to a Deputy Superintendent of Police.

NOTES.

1. Surrendered to Government:—

C. 2.—Rs. 19,140
C. 3.—Rs. 7,672
D.— Rs. 363

Total Rs. 27,175

2. *C. 2 Bengal.*—In September 1927, the Government of India, Department of Education, Health and Lands, accepted an expenditure of Rs. 985 as the share of the Imperial Library, Calcutta, of the cost of Police Guard maintained for the Military Secretariat Buildings, 6 Esplanade East, Calcutta, during the year 1926-27, and the Accountant General, Central Revenues, was asked to adjust the charge against Grant No. 44—Police for the year 1926-27. Pending settlement of the question as to the particular Accounts and Audit Officer in whose books the charges should be audited and adjusted, the Accountant General, Central Revenues, adjusted the debit raised by the Military Department on the authority of the above orders, in his books against this sub-head in the supplementary accounts of March 1927, so as to avoid the amount remaining unadjusted in the accounts of the year 1926-27. This adjustment has resulted in a net uncovered excess of Rs. 985, as Rs. 10,860 were reappropriated to other Provinces and Rs. 19,140 were surrendered to Government from this sub-head. The question of audit and adjustment is still under consideration.

GRANT No. 45.—PORTS AND PILOTAGE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27.—PORTS AND PILOTAGE".				
A.—Bengal Pilot Service :				
A. 1.—Pay and Allowances of Officers and Men Afloat :				
A. 1 (1).—Pay of Officers — *Non-voted* — *Original 64,400* Supplementary —*1,500*	*62,900*	*61,550*	*1,350*	...
A. 1 (1).—Pay of Officers — Voted ...	50,000	46,061	3,939	...
A. 1 (2).—Pay of Establishments	43,250	45,044	...	1,794
A. 1 (3).—Contingencies ...	4,500	5,042	...	542
A. 2.—Victualling allowances of officers and men afloat — *Non-voted* ...	*3,000*	*3,285*	...	285
A. 2.—Victualling allowances of officers and men afloat — Voted ...	37,000	34,686	2,314	...
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels :				
A. 3 (1).—Building, repairs and outfit (Material)	80,000	4,43,945	56,055	...
A. 3 (2).—Building, repairs and outfit (Personnel).	4,20,000			

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1 (1).—*Non-voted.*—Due to temporary vacancies in the list of officers (Rs. 1,000) and part utilization of the provision for leave salary (Rs. 350).

A. 1 (1).—Voted.—Due to officers on leave out of India, and appointment of substitutes on lower pay.

A. 1 (2).—Due to leave salary (Rs. 1,500) and to the grant of a special pay to members of the Deck crew of the pilot vessels (Rs. 294).

A. 1 (3).—Due to arrear pay of contingent menials.

A. 2.—*Non-voted.*—Due to compensatory local allowances paid to officers of the "Lady Fraser" during the period of her reconditioning.

A. 2.—Voted.—Due to less consumption and reduced price of provisions. The grant was reduced to Rs. 34,400 by reappropriation of Rs. 600 and surrender of Rs. 2,000 in March 1927 resulting in a small excess of Rs. 286.

A. 3 (1) and A. 3 (2).—The allocation of the charges between "Personnel" and "Material" being not strictly correct owing to sufficient details not being given in the contractor's bills the two detailed heads have been combined. Net saving under the two heads was due to less expenditure than estimated on account of reconditioning of Pilot vessels.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Bengal Pilot Service—*contd.*				
A. 3 (3).—Coal	1,00,000	83,493	16,507	...
A. 4.—Pilotage and Pilot Establishment :				
A. 4 (1).—Allowances to Pilots. *Non-voted* ...	*8,48,000*	*8,44,000*	*4,000*	...
A. 4 (1).—Allowances to Pilots. Voted ...	20,000	18,576	1,424	...
A. 4 (2).—Allowances to Leadsmen. *Non-voted* *Original* Rs. *16,000* / Supplementary *—3,500*	*12,500*	*846*	*11,654*	...
A. 4 (2).—Allowances to Leadsmen. Voted	...	15,076	...	15,076
A. 4 (3).—Contingencies ...	7,000	4,700	2,300	...
A. 5.—English charges (High Commissioner) on Stores	4,000	5,253	...	1,253
A. 6.—Loss or Gain by Exchange ...	1,000	...	1,000	...
B.—Ports Establishment—Port Officer's Department and Marine Courts :				
B. 1.—Bengal :				
B. 1 (1).—Gross charges. *Non-voted* *Original* *47,400* / Supplementary *(a) 1,600*	*49,000*	*52,715*	...	*3,715*
B. 1 (1).—Gross charges. Voted	78,440	93,711	...	15,271

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 3 (3).—Due to less consumption of coal than anticipated.

A. 4 (1).—*Non-voted.*—Due to fewer vessels visiting the Port during the latter part of the year than anticipated.

A. 4 (1).—Voted.—Due to smaller number of pilots being present on pilotage duty.

A. 4 (2).—*Non-voted.*—Due to smaller number of non-voted officers employed.

A. 4 (2).—Voted.—Due to recruitment of voted officers.

A. 4 (3).—Due to less expenditure incurred by Port Commissioner for collecting pilotage bills (Rs. 300), and less leaving and joining expenses drawn by the pilots (Rs. 2,000).

A. 5.—Due to increase in indents.

A. 6.—*Vide* remarks against E. 2 (10).

B. 1 (1).—*Non-voted.*—Due chiefly to leave salary of Port Officer and Deputy Port Officer and to change of classification from the "voted" to the "non-voted" head of the travelling allowance of non-voted officers. The provision was increased to Rs. 53,990 by reappropriation resulting in a saving of Rs. 1,275.

B. 1 (1).—Voted.—Due mainly to large expenses incurred by the Telegraph Department on wireless telegraphy charges. The grant was increased to Rs. 95,139 by reappropriation. (See Notes.)

(a) Sanctioned on 4th January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Ports Establishments—Port Officer's Department and Marine Courts—*contd.*				
B. 2.—Burma : Rs.				
B. 2 (1).—Gross charges — *Non-voted* — *Original* 40,824				
Non-voted — Supplementary —1,300	*39,524*	*39,914*	...	*390*
Voted	18,142	19,565	...	1,423
B. 2 (2).—*Deduct*—Share recovered from Provincial Government — *Non-voted* ...	*—22,424*	*—21,953*	...	*471*
Voted ...	—9,942	—7,145	...	2,797
C.—Ports Establishments—Shipping Offices :				
C. 1.—Bombay — *Non-voted* — *Original* 9,228				
Non-voted — Supplementary 1,282	*10,510*	*8,614*	*1,896*	...
Voted ...	83,800	65,691	18,109	...
C. 2.—Bengal — *Non-voted* ...	*600*	...	*600*	...
Voted ...	71,870	70,066	1,804	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 2 (1).—*Non-voted.*—Due mainly to transit pay of an officer. The net allotment after modification was Rs. 39,254 and the excess of Rs. 660 remained uncovered. The reduction effected in anticipation of smaller expenditure was not fully justified.

B. 2 (1).—Voted.—Due to launch charges of the Wireless Telegraphy Inspectors. The allotment was raised to Rs. 31,082 mainly to allow for the hire of a launch for the full year, but the Wireless Inspector did not make daily use of the launch and the provision was not fully utilised. (See Notes.)

B. 2 (2).—*Non-voted.*—The excess remained uncovered.

B. 2 (2).—Voted.—The Budget provided for the recovery of 55 per cent. of the gross charges under B. 2 (1)—Voted, but in the actual adjustment the pay and allowances of the Wireless Telegraphy Inspector were excluded as they were debited wholly to Central revenues under the orders of the Government of India. The excess remained uncovered. (*See* Note 2.)

C. 1.—*Non-voted.*—Due mainly to non-utilisation of the provision for Passage pay and subsistence allowance to Indian distressed seamen and others.

C. 1.—Voted.—Due to (i) the Shipping Master, Bombay, having been on leave in England and the appointment of substitutes in his chain on minimum rates of pay (Rs. 6,700), (ii) non-utilisation of the provision for leave salary under " Pay of Officers " (Rs. 4,000), and (iii) smaller expenditure on several other items. Against the anticipated savings, a sum of Rs. 13,550 was transferred to Sub-Head F. 1 and a sum of Rs. 6,000 surrendered to the Government of India. This caused an excess of Rs. 1,441 over the net appropriation which remained uncovered.

C. 2.—*Non-voted.*—Due to abolition of the head ' Passage Pay.''

C. 2.—Voted.—Mainly due to less contingent charges.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Ports Establishments—Marine Survey Department ·				
D. 1.—Pay of Officers. Non-voted Original 1,61,400 Supplementary —6,582	1,54,818	1,56,106	...	1,288
D. 1.—Pay of Officers. Voted	6,187	5,745	442	...
D. 2.—Pay of Establishments ...	22,843	21,870	973	...
D. 3.—Allowances, Honoraria, etc. Non-voted Original 45,670 Supplementary (a) 17,010	62,680	63,436	...	756
D. 3.—Allowances, Honoraria, etc. Voted	25,314	12,574	22,740	...
D. 4.—Contingencies	4,100	3,274	826	...
D. 5.—Grants in aid, contributions etc. ...	*3,000*	*5,606*	...	*2,606*
D. 6.—*Deduct*—Amount recovered from Provincial Governments:				
D. 6 (1).—Bombay	—5,012	—3,957	...	1,055
D. 6 (2).—Bengal Non-voted Original —24,000 Supplementary —750	—24,750	—24,744	...	6
D. 6 (2).—Bengal Voted ...	—5,920	—3,466	...	2,454

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—*Non-voted.*—Chiefly due to an excess of Rs. 885 in Bombay which was mainly caused by the increments in the grade pay of the Principal Engineer and two Ship-Surveyors in the Royal Indian Marine not having been taken into account in framing the estimates for 1926-27 Excess to the extent of Rs. 135 in Bombay and Rs. 169 in Burma remained uncovered.

D. 2.—Due to a saving of Rs. 1,046 (against a grant of Rs. 12,879) in Bombay reduced by slight excesses in Bengal (Rs. 45) and Burma (Rs. 29). The excess in Burma remained uncovered. The saving in Bombay was due to less expenditure on temporary establishment and partial utilisation of the provision for leave salary.

D. 3.—*Non-voted.*—Due to excess of Rs. 3,363 in Burma, partly counterbalanced by savings in Bombay (Rs. 2,302) and Bengal (Rs. 305). The excess in Burma was due to the payment of travelling allowance to an officer on transfer in March 1927; Rs. 783 remained uncovered. The saving in Bombay was due to less expenditure on Sunday and examination fees owing to there being fewer candidates for examination and less Sunday visits by Surveyors.

D. 3.—Voted.—Consists of a saving of Rs. 7,500 in Bengal, which was wholly surrendered to Government, and a saving of Rs. 15,240 in Bombay out of which Rs. 15,160 were surrendered to Government. The saving was due to travelling allowances of non-voted officers having been adjusted under the "non-voted" head under the revised classification of travelling allowance introduced after the framing of the budget.

D. 4.—Mainly due to less expenditure in Bombay as a measure of economy.

D. 5.—Due to contribution for passages of officers transferred from other Departments. The excess relates to Bengal (Rs. 2,406) and Burma (Rs. 200); Rs. 6 only out of the former remained uncovered.

D. 6 (1).—Due to decrease in the expenditure of Marine Survey Department, 7 per cent. of the net actual cost of which is recovered from the Bombay Government. The estimate of recoveries which was based on past actuals proved high. The excess remained uncovered.

D. 6 (2).—Voted.—One-third share of voted charges is recoverable from Bengal Government. The saving was due to smaller charges under the voted heads, owing chiefly to travelling allowance of non-voted officers having been adjusted under the non-voted head. The grant was reduced to Rs. 3,601 by reappropriation in March 1927, resulting in a shorter recovery of Rs. 135 only.

(a) Includes Rs. 15,160 sanctioned on 17th November 1926 and Rs. 7,500 sanctioned on 4th January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Ports Establishments—Marine Survey Department—*contd.*				
D. 6 (3).—Burma *Non-voted* ...	—23,520	—24,653	1,133	...
D. 6 (3).—Burma Voted ...	—904	—898	...	6
E.—Light Houses, Beacons, Light Ships and Buoys:				
E. 1 (1).—Pay of Officers and Establishment. *Non-voted*	7,464	7,362	102	...
E. 1 (1).—Pay of Officers and Establishment. Voted ...	68,973	72,516	...	3,543
E. 1 (2).—Allowances, Honoraria, etc. *Non-voted*	4,000	2,547	1,453	...
E. 1 (2).—Allowances, Honoraria, etc. Voted ...	2,531	4,928	...	2,397
E. 1 (3).—Supplies and Services (Provisions) *Non-voted*	4,550	3,216	1,334	...
E. 1 (3).—Supplies and Services (Provisions) Voted ...	73,670	62,399	11,271	...
E. 1 (4).—Contingencies *Non-voted*	6,125	1,909	4,216	...
E. 1 (4).—Contingencies Voted ...	33,988	35,400	...	1,412
E. 1 (5).—Grants-in-aid. ...	3,283	3,283	...	...
E. 2.—Light ships etc.				
E. 2 (1).—Pay of Officers ...	16,978	17,035	...	57
E. 2 (2).—Pay of Establishments ...	46,709	48,014	...	1,305

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

D. 6 (3).—*Non-voted.*—Larger recovery due to larger expenditure under D. 1. and D. 2 (*Non-voted*). The recovery represents 55 per cent. of the charges under those heads.

D. 6 (3).—Voted.—The excess remained uncovered.

E. 1. (1).—Voted.—Consists of an excess of Rs. 3,853 in Burma and of Rs. 9 in Bihar and Orissa, partly counterbalanced by a saving of Rs. 319 in Bombay. Of the excess in Burma, which was due to payment of arrear leave salary and to larger expenditure on leave salary than anticipated, Rs. 498 remained uncovered. The excess in Bihar and Orissa also remained uncovered.

E. 1. (2).—*Non-voted.*—Due to Royal Indian Marine Officers not being available for inspection of light houses during the latter part of the year owing to the withdrawal of the Royal Indian Marine Vessel "Clive."

E. 1 (2).—Voted.—Due mainly to payment of travelling allowance in Burma to light keepers who had to travel by private steamers when the vessel meant for them was not available.

E. 1 (3).—*Non-voted.*—Due to reduction in the rates of provisions.

E. 1 (3).—Voted.—Due mainly to decreased cost of provisions.

E. 1 (4).—*Non-voted.*—Due to non-utilization of the provision of Rs. 1,600 for the conveyance of stores, etc., from Aden to the Perim Lights, and of Rs. 2,600 for repairs to the crew's quarters. As Government sanctioned the building of new quarters for the crew the expenditure thereon being debitable to "41-Civil Works".

E. 1 (4).—Voted.—Consists of an excess of Rs. 1,487 in Burma slightly reduced by a saving of Rs. 75 in Bombay. The excess in Burma was due to construction of fresh water tanks for use at Alguada Reef Light house; the allotment was, reduced from Rs. 30,360 to Rs. 29,905 in anticipation of smaller expenditure, but the expenditure in the closing month was larger than anticipated. The net excess of Rs. 1,942 remained uncovered.

E. 2 (1).—The small excess remained uncovered.

E. 2 (2).—Due to an excess of Rs. 2,451 in Burma partly counterbalanced by a saving of Rs. 1,146 in Bombay. The excess in Burma was due partly to payment of arrear leave salary (about Rs. 1,700) and partly to extra cost on account of leave; excess to the extent of Rs. 751 remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Light Houses, Beacons, Light Ships and Buoys—*contd.*				
E. 2 (3).—Allowances, Honoraria, etc....	...	416	...	416
E. 2 (4).—Provisions	63,500	55,630	7,870	...
E. 2 (5).—Other Supplies and Services	1,51,550	82,195	69,355	...
E. 2 (6).—Contingencies ...	1,31,225	1,24,697	6,528	...
E. 2 (7).—Grants-in-aid	20,208	20,208	...	...
E. 2 (8).—Establishment charges paid to other Governments.	4,28,000	2,76,394	1,51,606	...
E. 2 (9).—English Charges (High Commissioner) on Stores.	2,50,000	2,11,804	38,196	...
E. 2 (10).—Loss or Gain by Exchange	84,000	73,674	10,326	...
F.—Training Ship:				
F. 1.—Expenditure on the maintenance of R. I. M. "Dufferin."	...	12,261	...	12,261

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 2 (3).—Mainly due to conveyance allowances granted to light ships officers for superintending the repairs.

E. 2 (4).—Consists of a saving of Rs. 8,465 in Burma due to reduction in the contract rates, partly counterbalanced by an excess of Rs. 595 in Bombay. The allotment in Burma was reduced from Rs. 58,500 to Rs. 49,604 in anticipation of smaller expenditure; but the expenditure in the closing months was more than anticipated resulting in an uncovered excess of Rs. 431 over the net allotment. The excess in Bombay due to increased cost of coal gunny bags, hay etc., also remained uncovered. (See Notes).

E. 2 (5).—Main portion of the saving occurred in Burma, viz. Rs. 68,919 against a grant of Rs. 1,37,250, and was due to exemption of Government Stores from Customs duty from 1st January 1927 and to savings (about Rs. 59,000) in the provision for re-erecting, fitting etc. the vessel "Mindon" owing to late arrival of the materials. (See Notes).

E. 2 (6).—Mainly due to savings in Burma (Rs. 6,507), where the allotment was raised from Rs. 1,31,015 to Rs. 1,71,015 to meet certain additional expenditure in connection with the light vessel "Thibaw." Savings due to smaller expenditure on repairs to vessels, and purchase of stores and mineral oil. (See Notes).

E. 2 (8).—The provision was made to meet the anticipated cost of vessels employed intending lights on the Burma Coast. Smaller expenditure was due to withdrawal of the Royal Indian Marine Vessel "Clive" and the Royal Indian Marine personnel of the "Lady Craddock." (See Note 3).

E. 2 (9)—Mainly due to payments carried forward. Rs. 60,000 were surrendered resulting in an excess of Rs. 21,804, which was due to the receipt in March 1927 of a demand from Burma for Gas Cylinders. In the absence of information regarding the acceptance by the Government of the surrender offered, the demand was complied with and when it was definitely known that payments would be made in the year, the Finance Department was requested by cable to reduce the amount offered for surrender by Rs. 20,000. It was, however, too late to restore provision, and the excess therefore remained uncovered.

E. 2 (10).—Represents exchange on English charges adjusted under sub-heads A. 5 and E. 2 (9); a combined provision of Rs. 85, 000 for exchange was made in respect of these two subheads. (See Notes).

F. 1.—The expenditure (in Bombay) was covered by a reappropriation sanctioned by the Government of India, Finance Department from savings against C. 1.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
			Rs.	Rs.	Rs.	Rs.	
F.—Training Ship—*contd.*							
F. 2.—Conversion of the R. I. M. S. "Dufferin" into a Training Ship for Indian Dock Officers.	*Original*	...	2,00,000	54,740	1,45,260	...	
	Supplementary		2,00,000(a)				
Totals	*Non-voted*	*Gross*	*12,71,954*	*12,54,389*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 17,565.*
		Deductions	*—70,694*	*—71,350*			
		Net	*12,01,260*	*11,83,039*			*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 18,221.*
	Voted	Gross	26,48,778	21,36,683			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,12,095.
		Deductions	—21,778	—15,466			
		Net	26,27,000	21,21,217			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 5,05,783.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 2.—Due to non-completion of the work of converting R. I. M. S. "Dufferin" into a Training Ship before the close of the year. (See Notes).

NOTES.

1. Surrendered to Government:—

A. 1 (1).—Rs. 4,750
A. 2.—Rs. 2,000
A. 3 (2).—Rs. 26,400
A. 4 (3).—Rs. 2,000
B. 1 (1).—Rs. 1,600
B. 2 (1).—Rs. 2,500
C. 1.—Rs. 6,000
C. 2.—Rs. 850
D. 3.—Rs. 22,660
E. 2 (4).—Rs. 500
E. 2 (5).—Rs. 750
E. 2 (6).—Rs. 1,250
E. 2 (8).—Rs. 1,00,000
E. 2 (9).—Rs. 60,000
E. 2 (10).—Rs. 20,000
F. 2.—Rs. 1,13,000

Total—Rs. 3,64,260

2. *Sub-head B. 2. (2)—Voted*—The Government of India decided that the duties performed by the Wireless Telegraphy Inspector were entirely Central in character. His pay and allowances etc., were therefore debited wholly to Central in 1926-27 instead of to the Joint Establishment which is distributed between the Central and Provincial Governments in the proportion of 45 per cent. and 55 per cent. respectively. The amounts representing 55 per cent. of the expenditure incurred on this account by the Provincial Government upto the end of the year 1925-26 were not claimed by them as the amount was small.

3. *Sub-head E. 2 (8).*—Prior to 1926-27 the cost of the Royal Indian Marine Vessels employed in tending lights on the Burma coasts was borne entirely on the Marine Estimates. It was ruled by the Government of India that the Marine Department should be treated as a Commercial Department and should charge and be charged for services rendered to or by other Departments. A sum of Rs. 4,28,000 was therefore provided in the estimates for 1926-27. It was subsequently decided to withdraw Royal Indian Marine Vessels and the personnel from these duties and consequently Rs. 1,00,000 was surrendered.

(a) Sanctioned by the Legislative Assembly in August 1926.

GRANT No. 46—SURVEY OF INDIA.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to meet the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".					
A.—Controlling and Administrative Staff:					
A. 1.—Pay of Officers:	*Non-voted* ...	*1,33,030*	*1,28,712*	*4,318*	...
	Voted ...	12,560	14,222	...	1,662
A. 2.—Allowances, Honoraria, etc.	*Non-voted* ...	...	*13,503*	...	*13,503*
	Voted ...	16,330	3,599	12,731	...
B.—Headquarters Offices:					
B. 1.—Pay of Officers:	*Non- voted* ...	*60,080*	*65,730*	...	*5,650*
	Voted ...	1,31,510	1,34,828	...	3,318
B. 2.—Pay of Establishments:	*Non-voted* ...	*44,450*	*38,114*	*6,336*	...
	Voted ...	6,24,220	6,00,667	23,553	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to one officer not having drawn his pay for February 1927 within the year and to the posting of a junior officer in place of a senior officer provided for.

A. 1.—Voted.—Due to acting arrangement made in leave vacancy.

A. 2.—*Non-voted.*—Due principally to adjustment of allowances of non-voted officers as non-voted instead of as voted as a result of change of classification adopted during the year.

A. 2.—Voted.—Due to change in classification, *vide* remarks under A. 2 (Non-voted).

B. 1.—*Non-voted.*—Due chiefly to transfer of an executive charge from Survey Parties to Headquarters offices.

B. 1.—Voted.—Same remarks as against B. 1. non-voted.

B. 2.—*Non-voted.*—Due to grant of leave out of India to one officer.

B. 2.—Voted.—Due to casualties such as vacancies and leave on half pay and no pay.

Service.	Rs	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted	More than Granted.
		Rs.	Rs.	Rs.	Rs.
B.—Headquarters Offices—*contd.*					
B. 3.—Allowances, Honoraria, etc. — *Non-voted* — *Original*	...	*14,600*	*19,475*	...	*4,875*
Non-voted — Supplementary	*14,600*				
Voted		56,210	46,065	10,145	...
B. 4.—Custom duty on stores	...	21,000	8,423	12,577	...
B. 5.—Other Supplies and Services: *Original*	77,790	82,790	61,179	21,611	...
Supplementary	5,000				
B. 6.—Contingencies ...	...	87,350	94,518	...	7,168
C.—Mathematical Instrument Office:					
C. 1—Pay of Officers. — *Non-voted* — *Original*	*29,430*	*17,430*	*9,765*	*7,665*	...
Non-voted — Supplementary.	*—12,000*				
Voted ...	...	...	20,672	...	20,672
C. 2.—Pay of Establishments — *Non-voted* — *Original*	*6,710*	...	...	...	...
Non-voted — Supplementary	*—6,710*				
Voted ...	...	1,83,030	1,79,474	3,556	...
C. 3.—Allowances, Honoraria, etc. ...		7,000	8,097	...	1,097
C. 4.—Customs duty on stores ...		15,000	24,576	...	9,576
C. 5.—Other Supplies and Services ...		79,500	88,146	...	8,646
C. 6.—Contingencies ...	...	15,810	15,159	651	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 3.—*Non-voted.*—Due to grant of house-rent allowances to certain assistants stationed in Calcutta.

B. 3.—Voted.—Due to treatment of travelling allowance of non-voted officers as non-voted instead of as voted as originally budgeted for. Out of the original provision a sum of Rs. 14,600 was surrendered to Government. Taking the surrender into account there was an excess of Rs. 4,455 which was covered by reappropriation sanctioned during the year.

B. 4.—Due chiefly to non-receipt during the year of certain stores indented for from England.

B. 5.—Due partly to the fact that the provision under this head included certain charges adjustable under the head B. 6 and partly to curtailment of expenditure with a view to economy.

B. 6.—*Vide* remarks under B. 5.

C. 1.—*Non-voted.*—Due to the fact that the officer who was appointed to officiate as Superintendent during the absence on leave of the permanent incumbent was declared to be voted instead of non-voted as he used to be originally treated.

C. 1.—Voted.—Due to change in the status of two officers from non-voted to voted.

C. 2.—Voted.—Due to casualties.

C. 3.—Due to the undertaking of more overtime work than originally contemplated.

C. 4.—Due to receipt of stores indented for in previous years in addition to those indented for during the year.

C. 5.—Due to larger expenditure on local purchase of stores to meet public demands.

C. 6.—Due to smaller expenditure than originally estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
D.—Survey Parties—General:				
	Rs.	Rs.	Rs.	Rs.
D. 1.—Pay of Officers: *Non-voted* ...	*5,04,500*	*4,23,345*	*81,155*	...
Voted	5,22,710	4,85,495	37,215	...
D. 2.—Pay of Establishments: *Non-voted* ...	*27,800*	*17,191*	*10,609*	...
Voted... ...	13,31,220	12,99,544	31,676	..
D. 3.—Allowances, Honoraria, etc. *Non-voted* ... *Original* ...				
Supplementary 58,170	*58,170*	*56,206*	*1,964*	...
Voted	5,47,180	4,41,566	1,05,614	...
D. 4.—Purchase and maintenance of Stores, Tents, etc.	77,800	96,402	...	18,602
D. 5.—Conveyance of Tents, Stores Records, etc.	2,08,000	2,25,998	...	17,998
D. 6.—Jungle clearing and line cutting ...	49,080	29,182	19,898	...
D. 7.—Other Supplies and Services. *Original* 1,63,880 Supplementary 1,34,000	2,97,880	2,65,025	32,855	...
D. 8.—Contingencies	1,74,730	1,60,148	14,582	...
D. 9.—Works	25,000	7,384	17,616	...
E.—Survey Parties—Working for the Provincial Governments, Indian States, etc.:				
E. 1.—Pay of Officers *Non-voted* ...	...	*9,900*	...	*9,900*
Voted ...	77,920	88,066	...	10,146
E. 2.—Pay of Establishments ...	2,61,710	2,27,882	33,828	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—*Non-voted.*—Due principally to a larger number of officers having gone on leave than originally anticipated and to a certain extent to interchange of officers between D., E. & B.

D. 1.—Voted.—Due partly to interchange of officers between B., D. & E. and partly to absences on leave out of India of certain officers.

D. 2.—*Non-voted.*—Due to vacancies.

D. 2.—Voted.—Due to entertainment of smaller establishments with a view to effect economy.

D. 3.—Voted.—Due chiefly to entertainment of smaller establishments.

D. 4.—Due to purchase of larger quantity of stores to meet the requirements of the Parties specially of those working in the Frontier tracts.

D. 5.—The expenditure under this head is subject to violent fluctuations as the rates actually charged for often vary from those upon which estimates are based specially in remote and out of the way localities.

D. 6.—The expenditure under this head is also liable to fluctuations owing to lack of definite information as to local conditions and the nature of the grounds to be surveyed.

D. 7.—Due to curtailment of expenditure with a view to meet larger expenditure under E. 7.

D. 8.—Due to curtailment of expenditure.

D. 9.—Due to smaller expenditure on repairs to the buildings in the Castle Hill Estate.

E. 1.—*Non-voted.*—*Vide* remarks against D. 1. (non-voted).

E. 1.—Voted.—*Vide* remarks against D. 1. (voted).

E. 2.—*Vide* remarks against D. 2. (voted).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Survey Parties—Working for the Provincial Governments, Indian States, etc.—*contd.* Rs.				
E. 3.—Allowances, Honoraria, etc. Non-voted. Original ...	*400*	...	*400*	...
Non-voted. Supplementary *400*				
Voted	86,380	80,075	6,305	...
E. 4.—Purchase and maintenance of Stores, Tents, etc.	9,920	27,955	...	18,035
E. 5.—Conveyance of Tents, Stores, Records, etc.	25,490	50,889	...	25,399
E. 6—Jungle clearing and line cutting ...	6,000	5,612	388	...
E. 7.—Other Supplies and Services ...	3,060	59,323	...	56,263
E. 8—Contingencies	38,490	29,478	9,012	...
F.—*Deduct*—Establishment and other charges recovered from other Governments, Departments, etc.:				
F. 1.—Burma	—3,89,810	—3,70,374	...	19,436
F. 2.—Punjab	—3,24,870	—5,49,320	2,24,450	...
F. 3.—North-West Frontier Province ...	—1,59,300	—1,07,859	...	51,441
F. 4.—Assam	—7,200	—7,074	...	126
F. 5.—Bengal	—3,000	—3,000	...	...
F. 6.—Central Provinces	—18,000	—19,943	1,943	...
F. 7.—Marine Department	—1,200	—1,200	...	...
F. 8.—Army Department	—87,730	—72,444	...	15,286
F. 9.—East Indian Railway ...	—12,200	—10,280	...	1,920
F. 10.—Hyderabad	—65,000	—36,000	...	29,000
F. 11.—Nepal	—43,020	...	...	43,020
F. 13.—Miscellaneous recoveries from Provincial Governments, other Departments for Survey Work	—2,00,000	—3,28,181	1,28,181	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 3.—Voted.—*Vide* remarks against D. 3. (voted).
E. 4.—Due to purchase of larger quantity of stores for 'paid for' work.
E. 5.—*Vide* remarks against D. 5.
E. 7.—*Vide* remarks against D. 7.
E. 8.—*Vide* remarks against D. 8.
F. 1.—, F. 3.—, F. 4.—, F. 9.— } Due to less work done.

F. 2.—The excess recovery chiefly due to larger work having been done for the Punjab Government (Haveli Project).

F. 8.—Due to direct acceptance during the year by the Army Department of debits relating to charges for supply of escorts (badraggas).

F. 10.—Due to the fact that the balance due by the Hyderabad State was actually recovered on 21st April 1927.

F. 11.—The cost of the work done for the Nepal Government amounted to Rs. 25,125 which was recovered after the close of the year *viz.* on 2nd June 1927.

F. 13.—Due chiefly to the adjustment under this head of sums debitable to the Bombay Government for the execution of a new work (Lloyds Barage Project).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—*Deduct*—Establishment and other charges recovered from other Governments, Departments, etc.—*contd.*				
F. 14.—Recovered from Provincial Governments for map work done for them.	—36,000	—36,000	...	...
F. 15.—For maps and instruments supplied to Survey and other Public Departments ...	—8,67,550	—7,86,505	...	81,045
G.—English charges (High Commissioner) on Stores	2,68,000	2,20,921	47,079	...
H.—Loss or Gain by Exchange	89,000	82,415	6,585	...
I.—*Deduct*—Probable Savings { *Non-voted* ...	*—50,000*	...	...	*50,000*
{ Voted... ...	—1,77,000	...	...	1,77,000
TOTALS ... { *Non-voted*	*8,10,460*	*7,81,941*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 28,519.*	
{ Voted ... { Gross ...	52,54,880	51,82,985	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 71,895.	
{ Deductions ...	—22,14,880	—23,28,180		
{ Net ...	30,40,000	28,54,805	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,85,195.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 15.—Due partly to less demands and partly to non-receipt of credits aggregating about Rs. 20,000 from Provincial Government and other Departments concerned.

G.—Due to payments carried forward (Rs. 35,000) and savings on indent estimates (about Rs. 12,000). Rs. 20,000 reappropriated to other heads.

H.—Includes also charges on account of exchange (about Rs. 7,000) on stores relating to Grants Nos. 47—Meteorology, 48—Geological Survey, 49—Botanical Survey and 52—Mines Department as the stores charges aggregating Rs. 21,870 in respect of these Grants (adjustable under 30—Scientific Departments) were not separately exhibited in the monthly accounts of the High Commissioner.

I.—Fully realised. (*Vide* notes below).

NOTES.

1. A supplementary grant of Rs. 1,39,000 was voted by the Legislative Assembly in February 1927.

2. Additional appropriations aggregating Rs. 73,170 (Non-voted) were sanctioned by the Finance Department on 30th July 1926.

3. Surrendered to Government.—

B. 3.—Rs. 14,600.
D. 3.—Rs. 58,170.
E. 3.—Rs. 400.
H.—Rs. 4,432.

Total Rs. 77,602.

4. As will be seen from the summary of the total Grant and Expenditure there is a saving of Rs. 71,895 on the gross grant (voted) and Rs. 1,85,195 on the net grant. These figures do not, however, take into account the surrender of Rs. 77,602 accepted by Government. Taking into account the surrender, the position is as follows:—

		Rs.
Gross	Grant	52,54,880
	Surrender	—77,602
		51,77,278
	Expenditure	51,82,985
	Excess	5,707
Net	Grant	30,40,000
	Surrender	—77,602
		29,62,398
	Expenditure	28,54,805
	Saving	1,07,593

The excess over the gross grant as worked out above, is more than counterbalanced by excess in recoveries.

5. Losses—

D. 7.—Rs. 1,465 representing approximate value of instruments lost through theft.

D. 8.—(*i*) Rs. 31 representing cost of clothing supplied to two khalasis attached to Survey Parties for proceeding to the field, one of whom subsequently died and another absconded.

(*ii*) Rs. 1,530 representing loss of cash through robbery.

(*iii*) Rs. 627 representing loss of cash through theft.

Store Account of the Mathematical Instrument Office for 1926-27.

Debit.

	Rs.	Rs.
1. Value of stock on 1st April 1926—		
(i) Articles ready for issue for ordinary purposes	2,00,376	
(ii) Mobilisation stock held for Military purposes	55,098	
(iii) Materials in stock for the manufacture of instruments	2,16,136	
(iv) Instruments returned as no longer required...	81,528	
	5,53,138	
2. Adjustment due to revaluation:—		
Net Decrease ...	2,59	
		5,52,879
Receipts.		
(i) Imported articles		1,82,718
(ii) Articles locally purchased		82,986
(iii) Articles manufactured at the Workshop ...		2,40,642
(iv) Articles returned by Government Departments as no longer required		96,271

Credit.

	Rs.	Rs.
(i) To Government Department—		
New works		4,94,166
(ii) To Indian States, District Boards, and Municipalities—		
New works		23,243
(iii) To Workshop for manufacture and repairs—		
Actual issue	2,54,198	
Surplus returned	9,556	
	2,44,642	
Plant, Machinery and Tools ...	1,222	
	2,45,864	2,45,,864
(iv) To Dump and Condemned, etc., Stores ...		1,497
Stock-taking deficiency		2,799

STORE ACCOUNT OF THE MATHEMATICAL INSTRUMENT OFFICE FOR 1926-27—*contd.*

Debit.	Rs.	Rs.	Credit.	Rs.	Rs.
			Closing balance.		
Receipts—contd.			Value of stock on 31st March 1927 :—		
(v) Articles taken from Repairable Stores, and made serviceable by Workshop ...		1,30,839	(i) Articles ready for issue for ordinary purposes	2,10,237	
3. Stock-taking surplus		3,039	(ii) Mobilisation stock held for Military purposes	38,433	
4. Miscellaneous receipts		1,557	(iii) Materials in stock for the manufacture of instruments ...	1,94,133	
			(iv) Instruments returned as no longer required	80,559	
				5,23,362	5,23,362
TOTAL ...		12,90,931	TOTAL ...		12,90,931

Dump and condemned, etc., stores —

	Rs.		Rs.
Opening balance	34,153	Amount realised by sale or otherwise	1,923
Transfers (as in above account)	1,497	Loss representing difference between book value (as above) and value realised	1,259
		Closing balance	32,468
TOTAL ...	35,650	TOTAL ...	35,650

The Stores Accounts have been test-audited and found correct.

S. C. GUPTA,
Examiner, Outside Audit, Calcutta.

L. WOOD,
Superintendent,
Mathematical Instrument Office.

SARAT CHANDRA SIRCAR,
Head Accounts Clerk,
Mathematical Instrument Office.

GRANT No. 47—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the METEOROLOGICAL DEPARTMENT.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Simla Office :					
A. 1.—Pay of Officers.	Non-voted Original	Rs. 31,200			
	Non-voted Supplementary	—2,112	29,088	28,648	440 ...
	Voted	... ...	49,900	43,200	6,700 ...
A. 2.—Pay of Establishments		... ...	1,09,040	1,00,581	8,459 ...
A. 3.—Allowances, Honoraria, etc.	Non-voted Original	...			
	Non-voted Supplementary	(a) 8,112	8,112	5,750	2,362 ...
	Voted	... ...	22,100	17,594	4,506 ...
A. 4.—Postage, Telephone and Telegram Charges		... ...	12,700	10,378	2,322 ...
A. 5.—Supplies and Services, and Contingencies		... ...	21,700	21,296	404 ...
A. 6.—Works		... ...	2,00,000	1,34,378	65,622 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.— Due to vacancy consequent on transfer of senior officers and the filling up of the newly sanctioned post of Meteorologist late in the year.

A. 2.—Due to vacancies, temporary transfer of a Superintendent to the gazetted rank, and transfer of several clerks to other Departments and entertainment of lower paid clerks in their places.

A. 3.—*Non-voted.*—Due to the intended tour of an officer having subsequently to be abandoned.

A. 3.—Voted.—Due to change in the classification of travelling allowance of non-voted officers from voted to non-voted.

A. 4.—Due to the adjustment of the cost of nearly all administrative telegrams under sub-head B instead of under this sub-head as these telegrams are accepted by the Telegraph Department on special forms without prepayment and the cost thereof is included by that Department in the total debit passed on for adjustment under sub-head B.

Necessary modifications have since been made in the classification of the two sub-heads.

A. 5.—A sum of Rs. 1,475 was reappropriated from this head during the course of the year, the result being a net excess of Rs. 1,071. The excess, which remained uncovered, occurred after the close of the year in consequence of belated debits raised by the High Commissioner, the Survey Department and the Customs Department. The Controlling officer explained in this connection that in view of the slow rates at which these debits came in during the year it was thought in March 1927, that some of these debits would become chargeable to the accounts of 1927-28 instead of to 1926-27.

A. 6.—Due to (1) about Rs. 31,000 on account of non-acceptance by Government of India of the claim of the Bombay Government for the capitalized value of the non-agricultural assessment of the site purchased for the location of the headquarters of the Meteorological Department at Poona and (2) about Rs. 34,600 on account of smaller expenditure on construction work and deduction of 5 per cent. from the contractors bills as Reservation. The saving under item No. (1) could not be surrendered as the claim of the Bombay Government for the capitalized value of the site was then under dispute between the Government of India and the local Government, while after consultation with the architects in December 1926 it was estimated that there would accrue a saving of about Rs. 28,000 only under item (2) and this was surrendered.

(a) Includes additional allotment of Rs. 6,000 sanctioned on 16th July 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Weather Telegrams	1,35,000	1,43,349	...	8,349
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless Station at Diamond Island.	1,500	1,500	...	...
D.—Alipur Office :				
D. 1.—Pay of Officers. *Non-voted* ...	...	*429*	...	*429*
D. 1.—Pay of Officers. Voted ...	4,800	12,322	...	7,522
D. 2.—Pay of Establishments ...	52,000	49,543	2,457	...
D. 3.—Allowances, Honoraria etc. ...	5,700	7,206	...	1,506
D. 4.—Supplies and Services and Contingencies	13,400	14,986	...	1,586
E.—Kodaikanal Observatory :	Rs.			
E. 1.—Pay of Officers. *Original*	*13,800*	*13,200*	*13,205*	...	*5*
E. 1.—Pay of Officers. Supplementary	*—600*				
E. 2.—Pay of Establishments ...		16,600	15,614	986	...
E. 3.—Allowances, Honoraria, etc. *Non-voted* *Original* ...		*900*	*1,787*	...	*887*
E. 3.—Allowances, Honoraria, etc. *Non-voted* Supplementary (a) *900*					
E. 3.—Allowances, Honoraria, etc. Voted		300	1,837	...	1,53
E. 4.—Supplies and Services, and Contingencies		5,100	5,908	...	808

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B.—Due to the increased activities of the Department in connection with the development of civil aviation in India and to the adjustment of the cost of administrative telegrams under this head (*vide* remarks against A. 4). The net excess of Rs. 549, which remained uncovered, is counterbalanced by savings under A. 4.

D. 1.—*Non-voted.*—Due to payment of salary for March 1926 and 1st to 9th April 1926 of a part-time officer whose post was abolished from 10th April 1926 instead of from 1st March 1926.

D. 1.—Voted.—Due to appointment of a higher paid officer and creation of a new post.

D. 2.—Due to vacancies.

D. 3.—Due to (1) increased expenditure on travelling allowance on account of appointment of whole-time officers at Calcutta (Rs. 273), and (2) payment of awards to observers in North-East India which was previously made from Simla (Rs. 1,233).

D. 4.—Due to (1) payment of rent of telegraph lines and telephones, etc., for the next financial year in advance (Rs. 875), and (2) installation of a new wireless receiver (Rs. 711).

E. 2.—Due to smaller cost of acting arrangements in leave vacancies.

E. 3.—*Non-voted.*—Due to payment of a larger amount on account of the cost of passage of the Director than budgeted for.

E. 3.—Voted.—Due to increased travelling charges on account of transfer.

E. 4.—Due to the adjustment after the close of the year of certain book debits received from the High Commissioner for cost of books and the Indian Stores Department for the purchase of stores in India. In view of the slow rate in which these debits came in during the year it was thought in March 1927, that they would become chargeable to the accounts for 1927-28. This deficit was partly covered by reappropriation of Rs. 230 sanctioned during the course of the year. The net excess of Rs. 578, which remained uncovered, is counterbalanced by savings under F. 4 and G. 4.

(a) Includes additional allotment of Rs. 300 sanctioned on 16th July 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Madras Office and Observatory :				
F. 1.—Pay of Officers	3,220	5,271	...	2,051
F. 2.—Pay of Establishments ...	12,000	11,202	798	...
F. 3.—Allowances, Honoraria, etc. ...	400	541	...	141
F. 4.—Supplies and Services and Contingencies	5,500	4,817	683	...
G.—Bombay Office and Observatory :				
G. 1.—Pay of Officers	9,500	8,482	1,018	...
G. 2.—Pay of Establishments ...	29,800	29,195	605	...
G. 3.—Allowances, Honoraria, etc. ...	4,000	4,201	...	201
G. 4.—Supplies and Services and Contingencies	8,700	8,242	458	...
H.—Agra Aerological Observatory :				
H. 1.—Pay of Officers	16,800	11,995	4,805	...
H. 2.—Pay of Establishments ...	46,040	45,622	418	...
H. 3.—Allowances, Honoraria, etc. ...	5,700	1,430	4,270	...
H. 4.—Supplies and Services and Contingencies	41,700	38,824	2,876	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

F. 1.—Due to the appointment of a higher paid officer for a portion of the year and payment of pay and leave salary of another part-time officer for whom no provision was made in the estimates, as the abolition of the post was under contemplation.

F. 2.—Due chiefly to casualties owing to retirement of a senior assistent and entertainment of an assistant on a lower rate of pay and to smaller cost of acting arrangements in leave vacancies.

F. 3.—Due to increased travelling sanctioned during the course of the year.

F. 4.—Due to smaller contingent expenditure.

G. 1.—Due to appointment of a lower paid officer in leave vacancy.

G. 3.—Due to increased travelling charges on account of a temporary transfer.

H. 1.—Due principally to an appointment having remained vacant for a greater part of t he year.

H. 3.—Due to the fact that the intended inspection of Upper Air outstations and temporary transfer of Observers from outstations for further training in Agra could not be given effect to.

H. 4.—Due to partial development of the scheme for supplying improved weather information to the Royal Air Force and to smaller expenditure on petty construction and repairs. The saving was enhanced by a reappropriation of Rs. 1,265 to this head sanctioned during the year and out of the total saving a sum of Rs. 4,000 was surrendered.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
I.—Other Observatories		51,800	46,287	5,513	...
J.—English charges (High Commissioner) on stores		24,000	14,720	9,280	...
K.—Loss or Gain by Exchange		8,000	...	8,000	...
Totals ...	*Non-voted* ...	*51,300*	*49,819*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,481.*	
	Voted ...	9,17,000	8,10,521	Saving of Gross Expenditure (Voted compared with Gross Grant Rs. 1,06,479)	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

I.—Saving due to smaller cost of acting arrangements in leave vacancies.

J.—Due mainly to payments carried forward (Rs. 4,000) and reduction in indents (about Rs. 5,000).

K.—See Note under Grant for "Survey of India—Sub-head H."

NOTES.

1. The following amounts aggregating Rs. 49,000 were surrendered to Government :—

A. 3.—Rs. 6,000.
A. 6.—Rs. 28,000.
E. 3.—Rs. 300.
H. 3.—Rs. 2,700.
H. 4.—Rs. 4,000.
I.—Rs. 3,000.
J.—Rs. 4,000.
K.—Rs. 1,000.

2. A. 6.—The only work under this head was the construction of the main buildings of the Department headquarters at Poona. Sanctioned expenditure Rs. 4,79,654 excluding the Architects' fee. Expenditure in 1926-27 Rs. 83,105 against provision of Rs. 1,43,000. In progress. The appropriation of Rs. 2,00,000 under this sub-head includes a sum of Rs. 57,000 for cost of land acquired at Poona, the expenditure against which was Rs. 51,273.

GRANT No. 48—GEOLOGICAL SURVEY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with GEOLOGICAL SURVEY.

Service.	Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".					
A.—Pay of Officers. Non-voted. Original	3,71,740				
A.—Pay of Officers. Non-voted. Supplementary	—14,962				
A.—Pay of Officers. Non-voted.		3,56,778	2,81,753	75,025	...
A.—Pay of Officers. Voted	... ...	43,200	31,279	11,921	...
B.—Pay of Establishment	.. ...	67,830	59,412	8,418	...
C.—Allowances, Honoraria, etc. Non-voted. Original	26,260				
C.—Allowances, Honoraria, etc. Non-voted. Supplementary	78,240(a)				
C.—Allowances, Honoraria, etc. Non-voted.		1,04,500	1,15,377	...	10,877
C.—Allowances, Honoraria, etc. Voted	... ...	61,500	16,712	44,788	...
D.—Supplies and Services	... ...	34,000	32,348	1,652	...
E.—Contingencies	... ...	13,970	14,160	...	190
F.—Grants-in-Aid	... ...	500	500	...	...
G.—Burma Office Non-voted Original	...				
G.—Burma Office Non-voted Supplementary	8,200(a)				
G.—Burma Office Non-voted		8,200	5,970	2,230	...
G.—Burma Office Voted	... ...	39,000	26,087	12,913	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to leave of officers out of India and non-utilisation of the provision for Passage Pay. The anticipated saving was provided by a lump deduction of Rs. 60,000 on account of probable saving. (*Vide* sub-head K.)

A.—Voted.—Due to unfilled posts for a part of the year.

B.—Due to part utilisation of the provision for leave salary and smaller field establishment charges due to a number of officers being on leave.

The anticipated savings under A. & B. were provided by lump deduction of Rs. 18,000 on account of probable savings. (*Vide* Sub-head K.).

C.—*Non-voted.*—The original grant was increased owing to travelling allowances of non-voted officers for which provision existed under the voted head and to the admission of the officers of the Geological Survey of India to the benefits of the Calcutta Compensatory and House-rent allowances. The uncovered excess of Rs. 10,877 was due to the provision for Passage Pay under head A having not been transferred to this head to meet cost of passages granted under the Superior Civil Services Rules, 1924, owing to misapprehension on the part of the Director, who has since reported the matter to the Government of India for regularisation

C. Voted.—Due to transfer to C. Non-voted of the allowances of officers whose pay is non-voted owing to change of classification. (See Notes.).

D.—Due to less publication charges.

G.—*Non-voted.*—Supplementary grant was necessary owing to change of classification of travelling allowances of non-voted officers. Saving was due to actual expenditure being less than anticipated owing to curtailment of tour.

G.—Voted.—Due chiefly to smaller travelling charges of voted officers and the transfer of travelling allowances of non-voted officers to the non-voted head owing to change of classification. (See notes.).

(a) Includes additional allotments of Rs. 18,778 and Rs. 44,500 sanctioned on 13th February 1927 and 2nd August 1926, respectively.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
H.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	*Non-voted*		...	*—5,970*	*5,970*	...
	Voted	...	—39,000	—26,087	...	12,913
I.—English charges (High Commissioner) on stores.	*Original*	6,000	7,000	5,730	1,270	...
	Supplementary	(c)1,000				
J.—Loss or Gain by Exchange		...	2,000	...	2,000	...
K.—*Deduct*—Probable Savings	*Non-voted*	... ...	*—60,000*	...	...	*60,000*
	Voted *Original*	—30,000	—18,000	...	...	18,000
	Voted Supplementary	12,000(b)				
Totals *Non-voted*	Gross	...	*4,09,478*	*4,03,100*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 6,378.*	
	Deduction	...	...	*—5,970*		
	Net	...	*4,09,478*	*3,97,130*	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 12,348.*	
Voted	Gross	...	2,51,000	1,86,228	Savings of Gross Expenditure (Voted) compared with Gross Grant Rs. 64,772.	
	Deductions	.	—39,000	—26,087		
	Net	...	2,12,000	1,60,141	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 51,859.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

H.—*Non-voted.*—Due to adjustment in recovery of non-voted charges for which provision exists in the voted head.

H.—Voted.—Saving under H.—Non-voted is partly counterbalanced by excess under this head.

I.—Mainly due to payments carried forward.

J.—See Note under Grant for Survey of India—Sub-head H.

K.—*Vide* remarks under A—Non-voted and B.

The total savings under heads A, B and C are Non-voted Rs. 64,148 and Voted Rs. 20,627 against which lump provision of Rs. 60,000 (Non-voted) and Rs. 18,000 (Voted) was made on account of probable savings.

NOTES.

1. I.—An allotment of Rs. 1,000 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 72—Miscellaneous—Sub-head L).

K.—An allotment of Rs. 12,000 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 72—Miscellaneous—Sub-head L).

2. Surrendered to Government :—

C.—Rs. 44,500.
G.—Rs. 8,200.
I.—Rs. 1,000.
K.—Rs. 12,000.

Total—Rs. 65,700.

(c) Sanctioned on 18th November 1926.
(b) Sanctioned by the Legislative Assembly in February 1927.

GRANT No. 49.—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".				
A.—Botanical Survey:				
A. 1. Pay and Allowances of Officers and Establishments. Non-voted: Original ...	2,500	3,221	...	721
Non-voted: Supplementary 2,500				
Voted	45,400	38,043	7,357	...
A. 2. Contingencies	9,130	8,996	134	...
A. 3. Grants-in-aid (to the Industrial Section of the Indian Museum) ...	2,000	1,990	10	...
B.—Cinchona Plantation:				
B. 1.—Pay and Allowances of Officers and Establishments. Non-voted: Original 23,000	26,300	25,093	1,207	...
Non-voted: Supplementary 3,300				
Voted	10,970	9,273	1,697	...
B. 2.—Purchase abroad of cinchona bark and quinine sulphate ...	3,60,000	1,20,914	2,39,086	...
B. 3.—Plantation charges, implements and stores, and freight and other charges	1,32,500	1,13,398	19,102	...
B. 4.—Contingencies	4,000	3,858	142	...

EXPLANATIONS of the Causes of Variations between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to transfer of travelling allowance charges of officers whose salaries are non-voted from the voted head.

A. 1.—Voted.—Due to vacancy in a post of Systematic Assistant and transfer of travelling allowance charges of non-voted officers. (*cf.* A. 1.—Non-voted).

B. 1.—Voted.—Due to transfer from this head of travelling allowances of non-voted officers.

B. 2.—Voted.—Due to smaller purchase of Cinchona bark from Java. The appropriation was reduced to Rs. 1,80,000 by surrender in September 1926 thereby reducing the saving to Rs. 59,086.

B. 3.—Voted.—Due chiefly to less charges on stores and freight owing to smaller purchases of bark. The appropriation was reduced to Rs. 1,14,200 by surrenders, resulting in a small saving of Rs. 802 only.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Cinchona Plantation—*contd.*				
B. 5.—Amounts paid to provincial Governments for extraction of quinine from cinchona barks :				
B. 5. (1)—Madras	91,000	23,836	67,164	...
B. 5. (2)—Bengal	30,000	39,962	...	9,962
C.—English Charges (High Commissioner) on Stores	1,000	1,048	...	48
Totals ... *Non-voted* ...	*28,800*	*28,314*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 486.*	
Voted ...	6,86,000	3,61,318	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,24,682.	

EXPLANATIONS of the Causes of Variations between Expenditure and Grant—*contd.*

B. 5. (1).—Due to smaller output of quinine extracted at the Madras Factories owing to smaller purchase of bark. The appropriation was reduced to Rs. 30,038 by surrender and reappropriation, thereby reducing the saving to Rs. 6,202 only.

B. 5 (2).—The appropriation was increased to Rs. 39,962 by reappropriation in March 1927 so as to exactly cover the claim of the Bengal Government on account of larger output than anticipated of quinine extracted from cinchona bark worked at the Bengal Government Factory.

NOTE.

The following voted amounts aggregating Rs. 2,53,300 were surrendered to Government :—

A. 1.—Rs. 1,500 ; B. 1.—Rs. 2,500 ; B. 2.—Rs. 1,80,000 ; B. 3.—Rs. 18,300 ; and B. 5(1)—Rs. 51,000.

Store Account of Government of India Cinchona Bark Stocked at Mungpoo for 1926-27.

	Quantity.	Value.
	lbs	Rs.
Opening balance of the stock of bark on 1st April 1926.	952,102 (at annas 10 per lb.)	5,95,064
Add—Quantity and value of bark received during 1926-27.	147,800 (at annas 10 per lb.)	92,375
	1,099,902	6,87,439
Deduct—(i) Quantity and value utilised, sold or otherwise disposed of during 1926-27.	543,714 (at annas 10 per lb.)	3 39,821
Deduct—(ii) Quantity and value written off as depreciation, shortage, etc.	68	43
Net amount of closing balance on 31st March 1927	556,120 (at annas 10 per lb.)	3,47,575

G. E. SHAW,
Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of stores for the year 1926-27 as far as practicable without actual weighing and found it correct. No re-valuation was made nor was any agency employed for the verification of the stock.

G. E. SHAW,
Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpoo.

COUNTERSIGNED.
J. M. COWAN,
Offg. Director,
Botanical Survey of India.

Store Account of Government of India Cinchona Bark Stocked at Naduvatam for 1926-27.

	Quantity.	Value.
	lbs.	Rs.
Opening balance of the stock of bark on 1st April 1926.	85,589 (at annas 10 per lb.)	54,118
Add—Quantity and value of bark received during 1926-27.	128,620 (at annas 10 per lb.)	80,388
	215,209	1,34,506
Deduct—(i) Quantity and value utilised, sold or otherwise disposed of during 1926-27.	199,150 (at annas 10 per lb.)	1,24,469
Deduct—(ii) Quantity and value written off as depreciation, shortage, etc.	1,394 (Loss in grinding).	871
	200,544	1,25,340
Net amount of closing balance on 31st March 1927	14,665 (at annas 10 per lb.)	9,166

H. WHEATLEY,
Officer-in-Charge, Govt. Cinchona Department, Ootacamund.

Certified that I have verified the stock of stores for the year 1926-27 and found it correct. No re-valuation was made nor was any agency employed for the verification of the stock.

H. WHEATLEY,
Officer-in-Charge,
Government Cinchona Department, Ootacamund.

COUNTERSIGNED.
J. M. COWAN,
Offg Director,
Botanical Survey of India.

STOCK ACCOUNT OF CINCHONA BARK COLLECTED FROM TREES OF ALL AGES IN THE CINCHONA PLANTATIONS, BURMA, MERGUI, FOR 1926-27.

	Quantity.	Value.
	lbs.	Rs.
Opening balance of the stock of bark on 1st April 1926.	*Nil*	*Nil*
Add—		
Quantity and value of bark collected during the year ending 31st March 1927.	18,965 (at annas 8 per lb.)	9,482
Deduct—		
(i) Quantity and value utilised, sold or otherwise disposed of during the year ending 31st March 1927.	2,765 (at annas 8 per lb.) (sent to Mungpoo Factory for manufacture).	1,382
(ii) Quantity and value written off as depreciation, shortage, etc.	*Nil*	*Nil*
Net amount of closing balance of stock on 31st March 1927.	16,200 (at annas 8 per lb.)	8,100

J. M. COWAN,

Offg. Director, Botanical Survey of India.

Certified that the stock of Cinchona bark for the year 1926-27 was verified by the Superintendent, Cinchona Cultivation, Burma, Mergui. No re-valuation was made nor any agency employed for the verification of the stock.

J. M. COWAN.,
Offg. Director,
Botanical Survey of India.

STORE ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1926-27.

	Rs.
1. The amount of the opening balance, being value of stock on 1st April 1926	6,509
2. The values received during 1926-27, all local purchases and medicines, etc.	4,940
3. The values utilised or otherwise disposed of on sales or disposal	4,116
4. The values written off as depreciation, shortage, etc.	839
5. The amount of the closing balance on 31st March 1927	6,494

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

The 27th July 1927.

Certified that I have verified the stock of stores and found it correct.

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

The 27th July 1927.

Countersigned.
J. M. COWAN,
Offg. Director, Botanical Survey of India.

STATEMENT SHOWING THE STOCK OF GOVERNMENT OF INDIA QUININE SULPHATE FOR THE YEAR ENDING 31ST MARCH 1927.

	Quantity.	Total quantity.	Value.
	lbs.	lbs.	Rs.
Opening balance of the stock in hand on 1st April 1926 :—			
At Indian Museum, Calcutta . .	1,10,386·670		
At Mungpoo Factory	(a) 2,11,201·031		
At Naduvattam Factory . . .	(b) 13,144·437	3,34,732·138 at Rs. 18 per lb.	60,25,178
Add—			
Quantity manufactured from Java bark or received from abroad during the year ending 31st March 1927 :—			
At Mungpoo Factory	28,529·500		
At Naduvattam Factory . . .	10,472·653	39,002·153 at Rs. 18 per lb.	7,02,039
Quantity returned by Messrs. D. Waldie & Co. and added to India Stock at Indian Museum during the year ending 31st March 1927*	...	709·905 at Rs. 18 per lb.	12,778
		3,74,444·196 at Rs. 18 per lb.	67,39,995
Deduct—			
Quantity sold or otherwise disposed of during the year ending 31st March 1927 :—			
From Indian Museum	10,674·697		
From Mungpoo Factory . . .	6,004·796		
From Naduvattam Factory . . .	*Nil*	16,679·493 at Rs. 18 per lb.	3,00,231
Net amount of closing balance of the stock in hand on 31st March 1927 :—			
At Indian Museum	100,421·878		
At Mungpoo	233,725·735		
At Naduvattam	23,617·090	3,57,764·703	64,39,764

NOTES.—(1) The shortage, depreciation, etc., of Quinine Sulphate were not appreciable.
(2) Re-valuation was made. No agency was employed for the verification of the stock of quinine.
(3) (a) and (b) are revised figures.

C. C. CALDER,
Director, Botanical Survey of India.

* In March 1925 1964·140 lbs. of Quinine Sulphate were supplied to Messrs. D. Waldie & Co., Cawnpur, who were the agents to the Government of the United Provinces, for distribution of quinine in the United Provinces. On the change of the procedure for the supply of quinine in the Government of India Area, the agentship of Messrs. D. Waldie & Co. for distribution of quinine was cancelled by the United Provinces Government, and that firm returned the undisposed of balance of 709·905 lbs. of quinine.

GRANT No. 50.—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENT."				
A.—Zoological Survey:				
A. 1.—Pay of Officers — Non-voted — Original 22,200; Supplementary—842	21,358	21,358	...	...
A. 1.—Pay of Officers — Voted	36,080	32,895	3,185	...
A. 2.—Pay of Establishments ...	51,430	49,105	2,325	...
A. 3.—Allowances, Honoraria, etc. — Non-voted — Original 1,800; Supplementary 3,622 (a)	5,422	4,953	469	...
A. 3.—Allowances, Honoraria, etc. — Voted	21,390	17,887	3,503	...
A. 4—Supplies and Services:				
A. 4 (2)—Other Supplies and Services	23,450	25,071	...	1,621
A 5.—Contingencies	13,650	18,892	...	5,242
Totals ... Non-voted ...	26,780	26,311	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 469.*	
Totals ... Voted ...	1,46,000	1,43,850	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,150.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to non-utilisation of the provision for leave salary.

A. 2.—Due to partial utilisation of the provision for leave salary.

A. 3.—*Non-voted.*—The original grant had to be supplemented owing to transfer to this head of the travelling allowances of non-voted officers and the adjustment of the cost of passages granted to the family of the Director under the Superor Civil Services Rules.

A. 3.—Voted.—Due chiefly to transfer from this head of the travelling allowance charges of non-voted officers.

A. 4 (2).—Due chiefly to larger expenditure on purchase and transport of specimens.

A. 5.—Voted.—Due to larger miscellaneous expenditure.

NOTES.

Surrendered to Government:—

A. 1.—Rs. 177.

A. 3.—Rs. 1,280.

Total Rs. 1,457.

(a) Includes additional allotment of Rs. 776 and Rs. 280 sanctioned on 4th January 1927 and 28th February 1927 respectively

GRANT No. 51.—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted for Expenditure in respect of ARCHÆOLOGY.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".							
			Rs.				
A.—Pay of Officers.	*Non-voted*	*Original*	*62,400*	*33,500*	*33,269*	*231*	...
		Supplementary	*—28,900*				
	Voted	... ...	...	1,63,300	1,44,582	18,718	...
B.—Pay of Establishments		...	...	1,88,680	1,84,876	3,804	...
C.—Allowances, Honoraria, etc.	*Non-voted*	*Original*	*3,000*	*8,900*	*10,215*	...	*1,315*
		Supplementary	*5,900(a)*				
	Voted	... ...	...	1,02,180	83,495	18,685	...
D.—Conservation of Ancient Monuments:							
D. 1.—Special repairs of Monuments			...	...	3,14,775	16,896	...
D. 2.—Annual maintenance and up-keep of Monuments and attached gardens.				7,27,460	3,64,239		
D. 3.—Grants-in-aid		... ...		...	31,550		
E.—Library and Publications		...	...	46,140	22,391	23,749	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due to the suspension of an officer (Rs. 4,750), the deputation of another officer whose pay was budgeted for under this sub-head to exploration work (Rs. 8,042) and to lower cost of acting arrangements in leave vacancies (Rs. 5,926.)

C.—*Non-voted.*—Due chiefly to adjustment after the close of the year of a debit of Rs. 2,079 raised by the High Commissioner on account of the cost of passage of the Director General. The excess remain uncovered.

C.—Voted.—Due to (i) change of classification introduced during the year under report the travelling allowance of non-voted officers being adjusted as non-voted instead of as voted and (ii) smaller travelling charges.

D.—Due chiefly to non-acquisition of certain lands as the necessary judicial proceedings could not be completed within the year under report.

E.—Due to the fact that the reproduction of the plates for the publication of the Sanchi Monograph which have been entrusted to a firm in Paris was not printed in full.

A sum of Rs. 26,328 was reappropriated to other heads during the course of the year and another sum of Rs. 2,000 was surrendered. The net result was thus an excess of Rs. 4,579 which remained uncovered. The excess was due to the fact that certain unforeseen debits aggregating Rs. 7,720 about which the Director General had no previous intimation were received from the High Commissioner after the close of the year and adjusted in the accounts for 1926-27 as there were savings in the voted portion of the Archæological Demand as a whole.

(a) Includes additional appropriation of Rs. 14,000 sanctioned by the Finance Department on 20th July 1926.

Service.	Rs.	Grant.	Expenditure.	Expenditure compared with grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
F.—Archæological Explorations :—					
F. 1.—Pay of Officers		...	8,042	...	8,042
F. 2.—Pay of Establishment		...	6,470	...	6,470
F. 3.—Allowances, Honoraria, etc. ...		...	4,898	...	4,898
F. 4.—Excavation charges. *Original* ...		2,21,000	2,20,558	442	...
F. 4.—Excavation charges. Supplementary	2,21,000 (a)				
G.—Museums at Taxilla and Nalanda and in the United Provinces		54,200	56,593	...	2,393
H.—Other Supplies and Services		27,470	45,596	...	18,146
I.—Contingencies		75,290	81,030	...	5,740
J.—Collection and Arrangement of Central Asian Antiquities. *Non-voted* *Original*	15,600	*18,600*	*16,654*	*1,946*	...
J.—Collection and Arrangement of Central Asian Antiquities. *Non-voted* Supplementary	3,000				
J.—Collection and Arrangement of Central Asian Antiquities. Voted		24,300	21,157	3,143	...
Totals ... *Non-voted* ...		*61,000*	*60,138*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 862.*	
Totals ... Voted ...		16,30,000	15,90,252	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 39,748.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 1, F. 2 and F. 3—A supplementary grant of Rs. 2,21,000 was obtained from the Legislative Assembly to meet excavation charges for the year under report which included charges on account of pay of officers, pay of establishment, Allowances etc. and the whole expenditure in this connection was distributed under the various sub-heads (F. 1 to F. 4) under the Government of India, Finance Department order, dated 30th March 1927.

F.—4. The saving as compared with the original grant was further enhanced by a reappropriation of Rs. 11,840 sanctioned during the course of the year. The saving as compared with the net grant was due to the fact that funds allotted to the Local Government for construction works at Mohenjodara could not be fully utilized.

G.—Due chiefly to increased expenditure on construction work.

H.—Due to purchase of certain very rare antiquities.

I.—Due to payment of unforeseen claim for arrears on account of rent.

J.—*Non-voted.*—Due to non-utilization of the provision for passage pay and smaller travelling charges.

J.—Voted.—Due to economy in contingent expenditure.

(a) Sanctioned by the Legislative Assembly in February 1927.

NOTES.

1. Surrendered to Government :—

A.—Rs. 2,000.

B.—Rs. 3,500.

E.—Rs. 2,000.

H.—Rs. 800.

Total Rs. 8,300.

2. Losses :—

I.—*Contingencies.*—Includes Rs. 240 representing loss of cash through accident.

3 D. 1.—No detailed statement of New Works is appended, as no separate provision for this sub-head was voted by the Assembly. Details of the Important Major Works under the Sub-heads are given below. :—

D. 1.—*Special repairs of monuments.*—(1) Constructing garden over Palace platform Mandalay. Estimate Rs. 89,850; Expenditure to end of March 1927, Rs. 70,353; Balance Rs. 19,497; Estimate closed.

(2) Constructing (quarters of officers) proposed buildings at Mohenjodara in Larkana District. Estimate Rs. 28,161; Expenditure to end of 31st March 1927, Rs. 19,708; Balance Rs, 8,453; In progress.

(3) Construction of further buildings for the Archæological Department at Mohenjodaro. Estimate Rs. 22,659; Expenditure to end of 31st March 1927, Rs. 19,754; Balance Rs. 2,905. In progress.

(4) Conservation of Itmaduddaula's tomb at Agra. Estimate Rs. 46,616; Expenditure to end of 31st March 1927, Rs. 28,819; Balance Rs. 16,797; In progress.

(5) Special Repairs to Garhwa Fort in the Allahabad District. Estimate Rs. 20,877; Expenditure to end of 31st March 1927, Rs. 19,897; Balance 980; Completed.

F. 4.—*Excavation charges.*—There were no important major works under this sub-head.

G.—*Museums at Taxila, and Nalanda and in the United Provinces.*—There was only one important major work under this sub-head as detailed below. —

Construction of Museums at Taxilla.—Estimate Rs. 1,01,507; Expenditure to end of 31st March 1927, Rs. 97,367; Balance Rs. 4,140; In progress.

GRANT No. 52.—MINES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MINES DEPARTMENT.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."						
			Rs.			
A.—Pay of Officers	*Non-voted*	*Original*	*81,000*	*80,343*	*80,341*	*2*	...
		Supplementary	*(a) —657*			
	Voted		... ...	52,330	46,372	5,958	...
B.—Pay of Establishments			... ...	50,460	49,209	1,251	...
C.—Travelling allowances	*Non-voted*	*Original*	...	*17,480*	*17,948*	...	*468*
		Supplementary	*(b) 17,480*				
	Voted		... ...	35,000	26,083	8,917	...
D.—Other allowances, Honoraria, etc.	*Non-voted*	*Original*	...	*7,492*	*6,697*	*795*	...
		Supplementary	*(c) 7,492*				
	Voted		... ...	4,600	3,866	734	...
E.—Allowances and other charges in connection with examinations			... ...	11,250	10,415	835	...
F.—Supplies and Services, and Contingencies			...	16,360	13,646	2,714	...
G.—English charges (High Commissioner) on Stores				2,000	370	1,630	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due (i) to the absence on leave out of India of a Junior Inspector for about 5½ months from June to November 1926 and (ii) to another officer having joined his appointment as Junior Inspector towards the end of the year instead of in October as budgeted for.

C.—*Non-voted.*—The excess remained uncovered.

C.—Voted.—Due chiefly to the decision that travelling allowance of non-voted officers should be adjusted as non-voted instead of as voted.

A sum of Rs. 16,000 was surrendered from this sub-head, and the reduced grant was subsequently augmented by a reappropriation of Rs. 7,000. The net result was thus an excess of Rs. 83 under the sub-head, which remained uncovered.

D. *Non-voted.*—Due chiefly to the adjustment of the cost of Passage of an officer as voted.

D.—Voted.—Saving occurred under 'Burma allowance' due to the posting to Burma of a Junior Officer instead of a Senior officer as originally intended.

E.—Due chiefly to the third member of the Board of Examiners not being appointed during the year.

F.—Due to smaller contingent expenditure. A sum of Rs. 2,760 was reappropriated to other heads resulting in an excess of Rs. 46 under the sub-head which remained uncovered.

G.—Mainly due to reduction in indents.

(a) Includes an additional appropriation of Rs. 750 sanctioned on 16th February 1927.
(b) Includes additional appropriations of Rs. 16,000, Rs. 700 and Rs. 980 sanctioned on 10th August 1926, 16th February 1927 and 26th February 1927, respectively.
(c) Includes additional appropriation of Rs. 6,185 sanctioned on 16th February 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
H.—Loss or Gain by Exchange	1,000	...	1,000	...	
Totals — *Non-voted*	*1,05,315*	*1,04,986*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 329.*
Totals — Voted	1,73,000	1,49,961			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 23,039.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H.—The exchange on English Stores stands included in Rs. 82,415 in Grant for "Survey of India."

NOTES.

1. Examination fees realised during the year amounted to Rs. 14,285, out of which Rs. 280 refunded during 1927-28 on account of fees of certain candidates who did not sit for the examination.

2. Surrendered to Government :—

A.—Rs. 2,850.

C.—Rs. 16,000.

D.—Rs. 400.

E.—*Rs. 750.*

Total Rs. 20,000.

GRANT No. 53—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".				
A.—Central Museum—Grants-in-aid ...	27,260	26,890	370	...
B.—Central Museum—Other Charges ...	23,740	23,523	217	...
C.—Grants-in-aid to Scientific Societies and Institutes:				
C. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	...	...
C. 2.—Bose Research Institute, Calcutta ...	1,03,000	1,03,000	..	...
C. 3.—Indian Association for the Cultivation of Science, Calcutta.	10,000	10,000	...	...
C. 4.—Asiatic Society of Bengal ...	5,000	5,000	...	...
Total ...	3,19,000	3,18,413	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 587.	

GRANT No. 54.—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "31—EDUCATION."				
A.—Grants-in-aid to the Universities of Calcutta, Benares and Aligarh. ...	6,63,000	6,63,000	...	...
B.—Grants-in-aid to Non-Government Arts Colleges	25,000	25,000	...	...
C.—Grants-in-aid to Non-Government Secondary and Primary Schools... ...	8,000	7,900	100	...
D.—Scholarships and other Miscellaneous Charges :				
D. 1.—Charges of Rajkumar and Aitchison Colleges : Rs.				
D. 1 (1).—Pay, Allowances and other Expenses. .. *Non-voted* *Original.* ...	*1,650*	*20,868*	...	*19,218*
Non-voted Supplementary. (a) *1,650*				
Voted	...	82,340	...	82,340
D. 1 (2).—*Deduct*—Recoveries from the College Funds. *Non-voted*	...	*—19,298*	*19,298*	...
Voted	...	—92,841	92,841	...
D. 2.—Grants-in-aid	...	2,000	...	2,000

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

D. 1 (1).—*Non-voted.* } The excess against D. 1 (1) is covered by recoveries against
D. 1 (2).—*Non-voted* } D. 1 (2).

D. 1 (1).—Voted.—Represents expenditure of Rs. 26,568 for Rajkumar College (Bombay) and Rs. 55,774 for the Aitchison College (Punjab) which was initially met by the Government.

D. 1 (2).—Voted.—Represents recovery of Rs. 30,841 from the Rajkumar College fund (Bombay) and Rs. 62,000 from the Aitchison College Committee (Punjab). In the former case the excess recovery of Rs. 4,273 over expenditure was due to recovery of arrears. In the latter case see Notes.

D. 2.—Represents grant-in-aid to the Inter-University Board towards the publication of an Indian Universities' Handbook.

(a) Sanctioned on 22nd March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
D. 3.—Other charges		...	4,000	5,677	...	1,677
Totals	*Non-voted*	*Gross* ...	*1,650*	*20,868*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs 19,218.*	
		Deductions	...	*—19,298*		
		Net ...	*1,650*	*1,570*	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 80.*	
	Voted	Gross ...	7,00,000	7,85,917	Excess of Gross Expenditure (voted) compared with Gross Grant Rs. 85,917.	
		Deductions	...	—92,841		
		Net ...	7,00,000	6,93,076	Saving of Net Expenditure (voted) compared with Net Grant Rs. 6,924.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 3.—The excess is the net result of an excess of Rs. 3,564 in Bombay partly counterbalanced by a saving of Rs. 1,887 in India. The expenditure of Rs. 3,564 represents the assignment to the Bombay Government on account of interest accruing on the Securities of the Gujerat College taken over by the Central Government. No appropriation was sanctioned during 1926-27 to cover the expenditure. The saving in India was due partly to no charge having been incurred on account of travelling allowance and passage of scholar for study abroad for which a provision of Rs. 1,000 was made and partly to less expenditure incurred in connection with the inspection of Chiefs' College. The original appropriation in India Estimate (Rs. 4,000) was reduced to Rs. 2,340 by orders of re-appropriation.

NOTES.

1. D. 1 (1) and D. 1. (2).—The expenditure of the Rajkumar College, Bombay and Aitchison College, Punjab, has so long been met initially by Government and the whole of it is recovered from the Colleges later. With effect from 1st April 1927, however, the expenditure is being met from the College Funds direct.

Gross expenditure for the Aitchison College, Punjab, during the year under report (including overseas pay aggregating Rs. 10,295 paid in England and adjusted by the High Commissioner for India) amounted to Rs. 81,069. After allowing for (1) the Government subvention of Rs. 15,000 and (2) Rs. 439 on account of cost of passage in respect of which contribution has been recovered and credited to Government as Receipts in aid of Superannuation the balance recoverable from the Aitchison College authorities amounted to Rs. 65,630 *plus* Rs. 57,598 relating to previous years and outstanding on 31st March 1926 or Rs. 1,23,228 in all against which Rs. 62,000 have been recovered in cash [included in D-1 (2) above] and Rs. 30,487 written off by the Government of India, leaving a balance of Rs. 30,741 which has been recovered in the year 1927-28.

2. D. 2.—An allotment of Rs. 240 was sanctioned by the Finance Department out of the Reserve at their disposal. (See list appended to Grant No. 72—Miscellaneous—Sub-head L.)

GRANT No. 55.—MEDICAL SERVICES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL".				
A.—Medical Establishment—Superintendence :				
A. 1.—*Pay of Officers* { *Original* ... Rs. *1,68,900* / Supplementary —*14,215*	*1,54,685*	*1,49,032*	*5,653*	...
A. 2.—Pay of Establishments ...	1,15,670	1,10,214	5,456	...
A. 3.—Allowances, Honoraria, etc. { *Non-voted* { *Original* ... / Supplementary *(a) 10,570*	*10,570*	*12,732*	...	*2,162*
Voted	35,730	23,066	12,664	...
A. 4.—Supplies and Services	500	73	427	...
A. 5.—Contingencies	24,420	22,015	2,405	...
A. 5(a).—Charges in connection with Dr. Carter's visit	...	1,210	...	1,210
A. 6.—*Deduct*—(i) Charges recovered from the Indian Research Fund Association and (ii) Expenditure charged to the Grant for Public Health No. 56	—68,700	—65,929	...	2,771

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to the services of certain officers not being available for employment under the Medical Research Department for whom provision was made.

A. 2.—Due to deputation vacancies filled by men on lower pay.

A. 3.—*Non-voted.*—Due to unforeseen expenditure on account of travelling allowance and compensatory allowance of certain Bactgeriological officers for which budget provision did not exist. The appropriation was further reduced by a reappropriation of Rs. 351 sanctioed on 13th January 1927, resulting in an excess of Rs. 2,513 which remained unecvered.

A. 3.—Voted.—Due to the classification of allowances of non-voted officers having been changed from voted to non-voted (Rs. 10,570) and to no expenditure having been incurred under "Conveyance allowances" on account of location of office at New Delhi (Rs. 2,094). The grant was reduced to Rs. 24,455 by surrender and reappropriations resulting in a net saving of Rs. 1,389.

A. 4.—Due to no special map having been printed and published in the Annual Report of the Public Health Commissioner to the Government of India.

A. 5.—Due to non-utilisation of provision for Bus charges.

A. 5(a).—Excess was covered to the extent of Rs. 1,000, as the exact amount required for purpose could not be accurately estimated.

A. 6.—Due to less expenditure in Grant No. 56—Public Health. The excess remained unregularised.

(a) Sanctioned on 31st August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment—Superintendence—*contd.*				
A. 8.—Inspector of Medical Education on behalf of the General Medical Council in the United Kingdom—				
A. 8(1).—Pay of Officers. / A. 8(2)—Pay of Establishments. / A. 8(3)—Other expenditure. — *Non-voted* — *Original* ... / Supplementary (a) 16,000	*16,000*	*11,939*	*4,061*	...
Voted	...	4,486	...	4,486
A. 8(4)—*Deduct*—Amount recovered from Provincial Governments ...	...	—21,243	21,243	...
A. 9.—*Grants-in-aid, Contributions, etc.*	...	*560*	...	*560*
B.—Medical Establishment—District Medical Officers :				
B. 1.—Simla — *Non-voted* — *Original* 38,400 / Supplementary —1,305	*37,095*	*37,276*	...	*181*
Voted	17,120	16,661	459	...
B. 2.—Mysore	1,150	822	328	...
B. 2—Grant-in-aid, contributions, etc. — *Original* ... / Supplementary 4,271 (b)	*4,271*	*1,500*	*2,771*	...
C.—Other Medical Establishment :				
C. 1.—Imperial Serologist — *Non-voted* — *Original* 22,200 / Supplementary—1,013	*21,187*	*21,187*	...	...
Voted	28,200	28,812	...	612
C. 2.—Chemical Examiner. — *Non-voted* — *Original* 4,000 / Supplementary —2,520	*1,480*	*1,480*	...	...
Voted	...	2,120	...	2,120

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 8 (1) to A. 8 (4).—Due to certain charges having been adjusted finally in the Home Accounts. *See* Notes.

A. 9.—Due to late receipt of debit on account of passage contribution. Excess remained uncovered.

B. 1.—*Non-voted.*—The excess remained uncovered.

B. 1.—Voted.—Due to vacancy.

B. 3.—Due to decision of the Auditor General that adjustment on account of passage contributions would take effect from 1st April 1926 instead of from 1st April 1924 as previously ordered.

C. 1.—Voted.—Due to increased expenditure on account of additional staff sanctioned during the year, partly counterbalanced by saving owing mainly to part utilisation of the provision for leave salary. The appropriation was increased to Rs. 28,820 by reappropriation of Rs. 1,500 in February 1927 and surrender of Rs. 880 in March 1927, resulting in a small saving of Rs. 8 only.

C. 2.—Voted.—The expenditure represents payment on account of special pay to a voted officer, who officiated as Chemical Examiner to the Government of Bombay during a part of the year.

(a) Sanctioned on 25th March 1927.

(b) Sanctioned on 12th March (Rs. 3,971) and 29th March 1927 (Rs. 300).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Hospitals and Dispensaries: Rs.				
D. 1.—Pay and Allowances and other Expenses ... *Non-voted* ...	*600*	*600*	...	...
D. 1.—Pay and Allowances and other Expenses ... Voted ...	30,440	31,529	...	1,089
D. 2.—Grants in-aid to Non-Government Medical Institutions ...	14,000	27,450	...	13,450
D. 3.—*Deduct* one-third share recovered from the Military	—9,130	—9,378	248	...
E.—Grants for Medical Purposes ... *Original* ...4,07,000 Supplementary 17,000(*a*)	4,24,000	4,07,079	16,921	...
F.—X-Ray Institute, Dehra Dun:				
F. 1.—Pay of Officers *Non-voted* *Original* 21,900 Supplementary —900	*21,000*	*21,000*	...	...
F. 1.—Pay of Officers Voted	23,800	22,425	1,375	...
F. 2—Pay of Establishments	23,180	25,200	...	2,020
F. 3.—Supplies and Services	38,050	37,654	396	...
F. 4.—Allowances and contingencies. Non-voted *Original* ... Supplementary 160(*b*)	*160*	*555*	...	*395*
F. 4.—Allowances and contingencies. Voted	14,570	20,748	..	6,178
G.—English charges (High Commissioner) on Stores	64,000	61,382	2,618	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—Voted.—Out of the excess a sum of Rs. 248 was recovered from the Military Department (vide sub-head D. 3). The balance is chiefly due to arrear payment of pay and allowances due to the Military Sub-Assistant Surgeon which could not be forecasted when the budget was framed. The excess to the extent of Rs. 814 remained uncovered.

D. 2.—Due to the payment of the arrear grant-in-aid contributions to the Ripon Hospital Simla, for 1923-24 and 1924-25.

E.—The Supplementary grant of Rs. 17,000 which was obtained under this sub-head was meant for sub-head A-8. It was accordingly surrendered to Government and a corresponding amount sanctioned under the latter sub-head out of the reserve at the disposal of the Finance Department. The result was a net excess of Rs. 79 due to adjustment of some arrear charges of the Hospital Aid Fund. The excess remained uncovered.

F. 1.—Voted.—Due mainly to non-utilisation of the provision for leave salary (Rs. 1,000).

F. 2.—Due mainly to the pay of a temporary accountant employed during the year. Excess to the extent of Rs. 142 remained uncovered.

F. 3.—Owing to the appropriation having been reduced, the saving was converted into a net excess of Rs. 4,064.

F. 4.—*Non-voted.*—Excess to the extent of Rs. 44 remained uncovered.

F. 4.—Voted.—Due mainly to the cost of free passages granted to the family of an Electrician attached to the X-Ray Institute and travelling allowance connected with his deputation to England and also to heavier expenditure under miscellaneous contingencies chiefly on account of purchase of packing cases. Excess to the extent of Rs. 417 remained uncovered.

G.—Payments carried forward to 1927-28.

(a) Voted by the Legislative Assembly in February 1927.

(b) Sanctioned on 31st August 1926.

	Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
H.—Loss or Gain by Exchange		21,000	20,899	101	...	
Totals	*Non-voted*	*2,67,048*	*2,57,861*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,187.*
	Voted — Gross	8,75,830	8,63,845			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 11,985.
	Voted — Deductions	—77,830	—96,550			
	Voted — Net	7,98,000	7,67,295			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 30,705.

EXPLANATIONS of the Causes of Variation between Grant and Expenditure—*contd.*

NOTES.

1. The following amounts were sanctioned by the Finance Department out of the reserve at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—sub-head L.) :—

	Rs.
A.-8.	17,000
C.-2	2,200
D.-2	13,900

2. The amounts aggregating Rs. 28,338 surrendered to Government out of the voted grants are as follows :—

	Rs.
A. 3.	10,000
B. 2	328
C. 1	880
E.	17,000
F. 4	130

3. A.-8.—The expenditure under this sub-head represents charges incurred in India alone The recoveries are heavier as the expenditure incurred in England by the High Commissioner and the Accountant General, India Office, which was finally booked in the Home accounts, has been taken into account by the Pay and Accounts Officer, Secretariat, for purposes of allocation among the various local Governments by whom it was to be proportionately met. As recoveries could not be differentiated between voted and non-voted, they have all been shown as voted. The saving under this sub-head has further been augmented by Rs. 17,000 allotted by the Finance Department out of the reserve at their disposal, the allotment having been made on the assumption that the whole expenditure would be booked in India.

A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute, Dehra Dun during the year 1926-27.

Debits.	Rs.	Credits.	Rs.
1. Value of stores in stock on 1st April 1926 (as per statement B)	11,24,348	1. Value of stores issued or sold during 1926-27—	
2. Cost of stores purchased from England and received during 1926-27 converted at the average rate of Exchange ...	68,235	(i) to the Institute	53,416
3. Cost of stores purchased in India	36,184	(ii) to the other Central Hospitals	3,045
4. Value of stores back from Military Units and Civil Hospitals during 1926-27, which are in issuable condition and for which credit was allowed	1,411	(iii) to Provincial Civil Hospitals	22,354
5. Carriage and other incidental charges	6,261	(iv) to Military Units ...	2,25,713
6. Customs duty	6,012	(v) to Private persons or local bodies (including) transfer to London	28,849
7. Indirect charges on stores issued to provincial Civil and Military Hospitals, Local Bodies, etc. (*vide* Statement C)	27,413	(vi) Unallocated items ...	714
8. Profit	8,479	2. Value of articles lost, condemned,or, broken less proceeds of condemned or broken stores ...	2,935
		3. Loss on sale of surplus and obsolete stores at concession rates	26,326
		4. Loss on account of depreciation in the value of stores ...	*Nil*
		5. Value of stores in stock on 31st March 1927 (as per Statement 'B')	8,87,578
		6. Departmental charges on stores as per debit side	27,413
		7. Loss	*Nil*
Total ...	12,78,343	Total ...	12,78,343

RASHID AHMED,
Offg. Accounts Clerk.

S. M. HEPWORTH,
Major, I. M. S.,
Offg. Superintendent, X-Ray Institute.

The 5th January 1928.

Notes.

1. The *pro forma* accounts were not ready at the time of the local inspection and so the Audit Certificate could not be signed by the Inspecting Officer of the Office of the Accountant General, Central Revenues. The accounts are not susceptible of complete audit check by that office at headquarters.

2. The opening balance is Rs. 32,678 less than the last year's closing balance. The difference is due to a mistake in book-keeping.

B.

STORES ACCOUNTS for 1926-27 of X-Ray, Electro-therapeutic, and other Electric Stores at the X-Ray Institute of India.

	On 1st April 1926. (1) Rs.	On 1st April 1927. (2) Rs.
(i) Stores which have been and are in issuable condition	7,51,320	5,80,405
(ii) Surplus and obsolete stores...	3,73,028	3,07,173
(iii) Stores requiring repair or undergoing repairs at the workshop	...	...
Totals ...	11,24,348	8,87,578

RASHID AHMED,
Offg. Accounts clerk.

The January 1928.

S. M. HEPWORTH,
Major, I. M. S.,
Offg. Superintendent, X-Ray Institute.

NOTES.

Stores were checked by the Superintendent, X-Ray Institute and the revaluation statements have been submitted to the Director General, Indian Medical Service, for sanction.

C.

STATEMENT showing proportionate expenditure of the X-Ray Institute at Dehra Dun, and other indirect charges debitable to stores issued to Military Hospitals, Provincial Governments and Local Bodies during the year 1926-27.

	Percentage on the value of stores leviable on stores issued to Military Hospitals, Provincial Governments and Local Bodies, etc.	Amounts.
		Rs.
1. Superintending Establishment including pay of Superintendent and Assistants	3	4,112
2. Establishment engaged on direct handling of stores	2½	3,427
3. Transport Establishment	½	685
4. Workshop Charges	6	8,224
5. Maintenance of stores-godowns and interest on capital cost of the godowns	4	5,482
6. Contingencies	1	1,371
7. Audit	1	1,371
8. Pensionary charges	¼	85
9. Accounts clerk	1½	2,056
Total ...	20	27,413

RASHID AHMED,
Offg. Accounts Clerk,—5th January 1928.

S. M. HEPWORTH,
Major, I.M.S.,
Offg. Superintendent, X-Ray Institute.

GRANT No. 56—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH".						
A—Public Health Establishment:						
Pay, Allowances and Expenses.	*Non-voted*	*Original* Rs. *33,100*				
		Supplementary. (a) *4,481*	*37,581*	*36,977*	*604*	...
	Voted		10,050	1,499	8,551	...
B.—Public Health Establishment:—Charges brought to account initially against the grant for Medical Service ...			66,300	62,534	3,766	...
C.—Public Health—Expenses in connection with Epidemic Diseases:						
C. 1.—Port Quarantine charges in the Madras Presidency:						
C. 1 (1).—Pay and Allowances of Officers and Establishments ...			20,409	18,788	1,621	...
C. 1 (2).—Other Expenses ...			6,670	4,875	1,795	...
C. 1 (3).—*Deduct*—Recovered from the British India Steam Navigation Company ...			—1,079	—459	...	620

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due to change of classification of allowances of non-voted officers from voted to non-voted.

B.—Due to less expenditure in Grant No. 55—Medical Services.

C. 1. (1).—Due mainly to the restriction of medical inspection to suspected vessels only.

C. 1 (2).—Due to the abandonment of certain petty works provided for in the budget.

C. 1 (3).—A fall in expenditure in the ports of Ganjam and Vizagapatam resulted in a corresponding decreased recovery from the British India Steam Navigation Company. A sum of Rs. 41 remained unregularised.

(a) Includes an additional allotment of Rs. 8,850 sanctioned on 31st August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in connection with Epidemic Diseases—*contd.*				
C. 2.—Port Health Establishment, Bombay, Karachi and Aden:				
	Rs.			
C. 2 (1).—Pay of Officers { *Non-voted.* { *Original* 43,800 Supplementary—2,000 }	*41,800*	*40,541*	*1,259*	...
Voted	28,837	28,741	96	...
C. 2 (2).—Pay of Establishments. { *Non-voted* ...	*2,764*	*2,529*	*235*	...
Voted ...	22,010	19,826	2,184	...
C. 2 (3).—Allowances, Honoraria, etc. { *Non-voted.* { *Original* 17,376 Supplementary 2,000 }	*19,376*	*15,128*	*4,248*	...
Voted	17,646	19,006	...	1,360
C. 2 (4).—Supplies and Services and Contingencies. { *Non-voted* ...	*5,275*	*4,980*	*295*	...
Voted ...	22,112	19,741	2,371	...
C. 2 (5).—Grants-in-aid, contributions, etc. { *Original* ... Supplementary (a) 1,400	*1,400*	*450*	*950*	...

EXPLANATIONS of the causes of variation between Expenditure and Grant—*contd.*

C. 2 (2).—Voted.—Due to vacancies and partial utilisation of the provision for leave salary.

C. 2 (3).—*Non-voted.*—Due mainly to non-utilisation of the allotment of Rs. 2,000 for cost of passages sanctioned by reappropriation on 21st March 1927, and less expenditure on house-rent and other allowances, partly counterbalanced by record under this head of the conveyance allowance to the Port Health Officer, Bombay, provision for which was made under "voted" *Vide* C. 2 (3).—Voted.

C. 2 (3).—Voted.—The net modified appropriation stood at Rs. 23,254 which includes an addition of Rs. 5,648 sanctioned by reappropriation on account of the grant of compensatory allowance to the Port Health Officer, Karachi. The saving of Rs. 4,248 as compared with the net modified appropriation was due to (1) non-utilisation of the provision of Rs. 1,800 on account of the conveyance allowance to the Port Health Officer, Bombay, the expenditure on the account having been treated as non-voted and (2) excess provision on account of compensatory allowance and less expenditure on allowances to extra medical officer and lady doctor (Rs. 2,200).

C. 2 (4).—Voted.—Due to less expenditure on several items of contingencies such as "Repairs and Maintenance of Steam Launches", "Purchase of Stores", "Service postage", etc.

C. 2 (5).—The expenditure represents contribution paid by the Central Government for passages of officers transferred from other Governments, Departments, etc. The amount of appropriation which was based on the information then available proved high.

(a) Sanctioned on 9th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in connection with Epidemic Diseases—*concld.*						
C. 2 (6).—*Deduct*—Recovered from the Port Trusts, Bombay, Karachi and Aden.	*Non-voted*	...	*—35,215*	*—38,823*	*3,608*	...
	Voted	...	—44,605	—47,133	2,528	...
C. 2 (7). *Deduct*—Recovered from the Government of Bombay.	*Non-voted*	...	*—17,000*	*—15,952*	...	*1,048*
	Voted	...	—23,000	—21,712	...	1,288
C. 3.—Pilgrim charges ...		...	11,000	8,637	2,363	...
		Rs.				
C. 4.—Establishment charges paid to other Governments, Departments, etc.	*Original*	57,600				
	Supplementary	(*a*) 63,000	1,20,600	1,18,746	1,854	...
D.—Bacteriological Laboratories:						
Central Research Institute, Kasauli:						
D. 1.—Pay of Officers.	*Non-voted*	*Original* 74,900				
		Supplementary *—7,600*	*67,300*	*62,055*	*5,245*	...
	Voted	...	7,200	7,243	...	43
D. 2.—Pay of Establishments		...	51,700	45,353	6,347	...
D. 3.—Allowances, Honoraria, etc.	*Non-voted*	*Original* ...				
		Supplementary (*b*) *8,173*	*8,173*	*7,738*	*435*	...
	Voted	...	2,600	399	2,201	...

EXPLANATIONS of the causes of variation between Expenditure and Grant— *contd.*

C. 2. (6).—*Non-voted* and voted.—Due to recoveries of arrears of previous years. The net modified appropriation under 'Voted' stood at Rs. 48,334 so that there was an excess of Rs. 1,201 which remained uncovered.

C. 2 (7).—*Non-voted* and voted.—Under Voted, the net modified appropriation stood at Rs. 24,865, so that there was an excess of Rs. 3,153 over the net appropriation. The excesses under Non-voted and Voted were due to less expenditure on sub-heads C. 2 (1) to C. 2 (5), one-fourth of which is recovered from the Bombay Government. The excess remained uncovered.

C. 3.—Due to less expenditure on temporary establishment and contingencies.

D. 1.—*Non-voted.*—Due mainly to appointment of junior officers in place of senior officers, one post of Assistant Director having remained unfilled for about five months in the year and allotment for passage pay (Rs. 1,800) having remained un utilised. Passage pay was discontinued and actual cost of passages was adjusted under D. 3.—Non-voted under revised orders issued during the year.

D. 1.—Voted.—The excess remained uncovered.

D. 2.—Due to (1) certain posts remaining temporarily unfilled, (2) non-engagement of substitutes for absentees on leave or deputation and (3) postponement of increments.

D. 3.—Voted.—Due to travelling allowance of non-voted officers having been classified as non-voted and lesser tours than anticipated.

(*b*) Sanctioned in February 1927.

(*c*) Includes additional allotments of Rs. 1,600 and Rs. 5,973 sanctioned on 31st August 1926 and 28th March 1927 respectively.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Bacteriological Laboratories—*contd.*				
Central Research Institute, Kasauli—*contd.*				
D. 4.—Purchase of Serum Bottles ...	10,000	5,450	4,550	...
D. 5.—Purchase and Repair of Apparatus...	33,000	29,798	3,202	...
D. 6.- Other Supplies	15,400	12,224	3,176	...
D. 7.—Contingencies	34,650	34,944	...	294
E.—Grants-in-aid :				
E. 1.—For Public Health Purposes :				
E. 1 (1).—To Indian Research Fund ...	6,75,000	6,75,000	...	...
E. 1 (3).—To others. *Non-voted* { *Original* ... Rs.				
Supplementary. *10,000* (a)	*10,000*	*10,000*	...	...
Voted ...	5,000	5,000	...	...
E. 2.—For Pasteur Institutes :—				
To Pasteur Institute, Kasauli ...	5,500	5,500	...	...
Totals ... *Non-voted* *Gross* ...	*1,93,669*	*1,80,398*	*Saving of Gross Expenditure (Non-voted) compared with Gross appropriation Rs. 13,271.*	
Deductions	*—52,215*	*—54,775*		
Net	*1,41,454*	*1,25,623*	*Saving of Net Expenditure (Non-voted) compared with Net appropriation Rs. 15,831.*	
Voted ... Gross ...	11,65,684	11,23,304	Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 42,380.	
Deductions ...	—68,684	—69,304		
Net ...	10,97,000	10,54,000	Saving of Net Expenditure (Voted) compared with Net Grant, Rs. 43,000.	

EXPLANATIONS of the causes of variation between Expenditure and Grant—*contd.*

D. 4.—Due mainly to curtailment of purchase.

D. 5.—Due to certain goods ordered in 1926-27 including Foreign orders having been received in 1927-28 and therefore paid for in the latter year.

D. 6.—Due to (a) absence of demand for tubercle vaccine for the Army, (b) decrease in requirements of experimental animals, (c) reduction in the inspection fee of the boiler and (d) saving under customs duty on account of curtailment of purchase of serum bottles and (e) non-receipt of certain goods ordered in 1926-27.

NOTES.

1. The following voted amounts aggregating Rs. 86,630 were surrendered to Government:—

	Rs.
A.	8,550
C. 1 (1)	2,200
C. 1 (2)	500
C. 4	63,000
D. 2	4,640
D. 3.	1,600
D. 4.	4,000
D. 6.	2,140

2. C. 4.—An allotment of Rs. 62,900 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant No. 72—Miscellaneous—Sub-head L).

(a) Sanctioned on 8th March 1927.

Accounts of the Indian Research Fund for 1926-27.

[Sub-head E.-1(1)].

		Rs.
Opening balance in the Imperial Bank of India, Delhi, on 1st April 1926		13,238
Opening balance in the Personal Ledger Deposit Account on 1st April 1926		2,58,101
Receipts during 1926-27		10,97,859
	Total	13,69,198
Expenditure during 1926-27		9,30,252

Closing balance on 31st March 1927 :—

	Rs.	
Balance in the Imperial Bank of India, Delhi	59,553	
Balance in the Personal Ledger Deposit Account	3,79,393	4,38,946

Certified as correct.

J. L. SINHA,
Assistant Audit Officer.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the year 1926-27.

Debits.	Rs.	Credits.	Rs.	Rs.
Outstanding bills on 1st April 1926 .	9,872	Sale proceeds :—		
		Actual recoveries .	2,04,524	
Value of empty capsules and of vaccines and sera in stock on 1st April 1926 as per statement A .	85,754	Outstanding bills on 31st March 1927 .	7,835	2,12,359
Proportionate amount of the pay and allowances of the staff and the contingent charges as per statement B	1,20,166	Value of empty capsules and of vaccines and sera in stock on 31st March 1927 as per statement A .	...	65,657
Approximate * overhead charges at 10 per cent. on the cost of production .	12,017			
75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	1,492			
Profits	48,715			
Total .	2,78,016	Total .	...	2,78,016

* Includes approximate service for printing, and stationery charges interest and depreciation on value of apparatus, etc., in use, rent of buildings and pensionary charges.

S. R. CHRISTOPHERS,
Colonel, I.M.S.,
Director.

FATEH CHAND,
Head Clerk.

Audited on the basis of the figures shown in the books of the Institute.

LACHMAN DAS,
Assistant Accounts Officer,
Central Revenues, on inspection.

A

Store Account for 1926-27 of Vaccines, Sera, etc., manufactured at the Central Research Institute, Kasauli.

	On 1st April 1926 approximate value.	On 1st April 1927 approximate value.
	Rs.	Rs.
Empty Capsules—		
Not vacuumised	23,531	19,472
Vacuumised	25,418	21,412
Filled up capsules—		
Vaccines	784	3,994
Sera	919	883
Finished but not bottled—		
Vaccines	33,602	19,896
Total	87,254	65,657
Deduct—Approximate allowance of vaccine likely to be rejected as time expired.	—1,500	...
Total	85,754	65,657

FATEH CHAND,
Head Clerk.

S. R. CHRISTOPHERS,
Colonel, I.M.S., Director.

Audited on the basis of the figures in the books of the Institute.

LACHMAN DAS,
Assistant Accounts Officer,
Central Revenues, on inspection.

B

Statement showing proportionate expenditure of the Central Research Institute, Kasauli, debitable to Vaccines and Sera for the year 1926-27.

	Proportion debitable to vaccines and sera.	Amount.
		Rs.
Pay of Officers—		
Director	0·1	2,940
Other Officers (Captain K.R.K. Iyengar and Major L.A.P. Anderson).	1·0	20,586
Pay of Establishment—		
Assistant Surgeon	0·1	3,047
Sub-Assistant Surgeon	1·0	
Clerical	...	18,879
Non-pensionable	...	16,878
Inferior	...	11,455
Allowances, Honoraria, etc.	...	...
Sub-Assistant Surgeon's house rent and clothing allowance.	all	204
Supplies and Services—		
(*a*) Purchase of Serum bottles and boxes	full	5,070
(*b*) Purchase and repair of apparatus and other charges	4-6th	27,549
Contingencies (excluding menial establishment)	4-6th	13,558
Total	...	1,20,166

FATEH CHAND,
Head Clerk.

S. R. CHRISTOPHERS,
Colonel, I.M.S., Director.

Audited on the basis of the figures in the books of the Institute.

LACHMAN DAS,
Assistant Accounts Officer,
Central Revenues, on inspection.

GRANT No. 57.—AGRICULTURE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AGRICULTURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE".				
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry: Rs.				
A. 1.—Pay of Officers { *Non-voted*	*36,600*	*36,000*	*600*	...
A. 1.—Pay of Officers { Voted	6,000	6,206	...	206
A. 2.—Pay of Establishments ... Rs.	89,700	90,454	...	754
A. 3.—Allowances, Honoraria, etc. { *Non-voted* { *Original* ... / Supplementary *15,000* (a)	*15,000*	*12,700*	*2,300*	...
A. 3.—Allowances, Honoraria, etc. { Voted ...	20,500	10,025	10,475	...
A. 5.—Agricultural and Veterinary Publications	4,000	3,633	367	...
A. 6.—Supplies and Services:				
A. 6(1).—Maintenance of Gas, Ice, etc.	33,000	34,142	...	1,142
A. 6(2).—Other Supplies and Services	17,700	62,279	...	44,579
A. 7.—Contingencies	16,400	11,335	5,065	...
A. 8.—Grants in aid to Indian Indigo Association	...	4,000	...	4,000
A. 9.—Deputation Allowance { *Original* ... / Supplementary *1,344*	*1,344*	*1,341*	*3*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to acting arrangement in leave vacancy.

A. 2.—Due to adjustment under this head of Workshop wages and Khalasis wages in connection with fumigation of American Cotton for which no provision was made.

A. 3.—*Non-voted.*—Due to smaller travelling charges than originally estimated.

A. 3.—Voted.—Due to change of classification of travelling allowance of non-voted officers from voted to Non-voted.

A. 5.—Due to reduction in expenditure consequent on the decrease in the sale of the departmental publications.

A. 6 (1).—Due to larger expenditure on fuel, etc. required for the Power House than originally estimated.

A. 6 (2).—Due to heavier expenditure in connection with fumigation of American Cotton than originally provided for.

A. 7.—Due to smaller contingent expenditure and no expenditure in connection with the sectional meeting of the Board of Agriculture.

A. 8.—Due to the decision arrived at after the framing of the estimates for the year, to pay the balance of the Indigo Cess Fund to the Indian Indigo Association in 3 annual instalments of Rs. 4,000 each.

(a) Includes additional allotment of Rs. 2,000 sanctioned on 3rd August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Expert Staff:				
B. 1.—Pay of Officers — *Non-voted* — *Original* Rs. 1,80,610				
Non-voted — Supplementary —61,456	*1,19,154*	*1,16,382*	*2,772*	...
Voted	66,120	69,829	...	3,709
B. 2.—Pay of Establishments ...	1,51,080	1,30,139	20,941	...
B. 3.—Allowances, Honoraria, etc. — *Non-voted* — *Original* ...				
Non-voted — Supplementary (a) *23,160*	*23,160*	*20,833*	*2,327*	...
Voted	43,900	18,126	25,774	...
B. 4.—Purchase of Cattle	18,500	20,770	...	2,270
B. 5.—Purchase of new Machinery and Plant, Apparatus, etc. ...	53,150	53,074	76	...
B. 6.—Other Supplies and Services ...	74,800	85,886	...	11,086
B. 7.—Contingencies	20,800	18,545	2,255	...
B. 8.—Grants-in-aid contributions, etc. — *Original* ...	*1,200*	...	*1,200*	...
Supplementary (b) *1,200* ...				
B. 9.—Works	26,600	23,704	2,896	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Voted.—Due to the posting of voted in place of non-voted officers partly counterbalanced by savings due to the posting of a lower paid non-gazetted officer in deputation vacancy.

B. 2.—Due to officiating promotion of several assistants to the gazetted ranks (Rs. 6,254) casualties such as transfer of some of the assistants to other offices etc. (Rs. 3,568), entertainment of assistants on lower rates of pay (Rs. 1,334), vacancies in temporary establishment (Rs. 3,215), and smaller cost of acting arrangements in leave vacancies than originally provided for (Rs. 6,570).

B. 3.—*Non-voted.*—Due chiefly to smaller travelling charges.

B. 3.—Voted.—Due to change of classification adopted during the year (*vide* explanation under A. 3—voted).

B. 4.—Due to larger purchase of cattle.

B. 6.—Due to increased expenditure on cultivation and cane experiment work and payment of a large sum as compensation etc. in connection with the acquisition of land for the expansion of the Pusa Farm.

B. 7.—Due to smaller contingent expenditure.

B. 8.—The provision under the subhead was made to meet an anticipated debit from the Accountant General, Madras, on account of contribution for passage pay payable by the Central Government for an officer temporarily deputed to the Agricultural Department. As, however, the officer was subsequently confirmed in his appointment, the adjustment was not necessary and savings occurred under the head.

B. 9.—Due to lower tenders for construction of sheds etc. and materials than those estimated for.

(a) Includes additional allotment of Rs. 20,150 sanctioned on 3rd August 1926.
(b) " " " of Rs. 600 sanctioned on 26th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal:				
C. 1.—Pay and Allowances	28,500	31,715	...	3,215
C. 2.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. ...	14,000	22,184	...	8,184
C. 3.—Feed of Dairy cattle, including Grazing Charges	30,000	20,986	9,014	...
C. 4.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. ...	3,000	6,397	...	3,397
C. 5.—Other Expenses	36,600	33,582	3,018	...
D.—Sugarcane Station, Coimbatore:	Rs.			
D. 1.—Pay and Allowances. — Non-voted. — Original	7,300			
D. 1.—Pay and Allowances. — Non-voted. — Supplementary...	(a) 1,500	8,800	8,687	113	...
D. 1.—Pay and Allowances. — Voted		32,900	31,267	1,633	...
D. 2.—Works — Original ...		27,000	13,911	13,089	...
D. 2.—Works — Supplementary 27,000 (b)					
D. 3.—Sugarcane station—Working expenses		17,500	14,738	2,762	...
D. 4.—Other Supplies and Services, and Contingencies		6,800	7,219	...	419
E.—Sugar Bureau. — Non-voted. — Original	6,090				
E.—Sugar Bureau. — Non-voted. — Supplementary	(c) 2,600	8,690	7,077	1,613	...
E.—Sugar Bureau. — Voted		22,850	15,037	7,813	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Due to posting of an additional Superintendent and increased travelling charges.

C. 2.—Due to larger purchase of cattle for breeding purposes.

C. 3.—Due to more grain and fodder being available from farm lands than anticipated.

C. 4.—Due to increased expenditure in connection with repairs of buildings etc.

C. 5.—Due to sterilization of milk being discontinued.

D. 1.—Voted—Due to vacancy and appointment of an officer from April 1926 instead of March 1926 on a lower rate of pay, partly counterbalanced by increased expenditure on temporary establishment. The saving was enhanced by a reappropriation of Rs. 2,025 sanctioned during the year, and out of the total saving a sum of Rs. 2,800 was surrendered.

D. 2.—Due to smaller expenditure than originally anticipated owing to the fact that the sanction for the building was received late and consequently the whole building programme could not be completed during the year. The additional grant of Rs. 27,000 was surrendered the expenditure having been met by a reappropriation of an equivalent amount.

D. 3.—Due to the fact that the pay of some coolies hitherto paid from this grant was debited to the establishment and contingent grants.

D. 4.—Due to increased contingent expenditure.

E.—*Non-voted.*—Due to payment of salary for March 1926 during that month and to smaller travelling charges.

E.—Voted.—Due partly to smaller travelling charges owing to change of classification adopted during the year (*vide* explanation under A. 3—Voted) and partly to smaller contingent expenditure.

(a) Sanctioned on 31st August 1926.
(b) Voted by the Legislative Assembly in February 1927.
(c) Includes an additional allotment of Rs. 3,200 sanctioned on 3rd August 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
F.—Indian Central Cotton Committee :						
		Rs.				
F. 1.—Pay and Allowances	*Non-voted.*	*Original* 48,800				
		Supplementary (a) 9,197	57,997	57,947	50	...
	Voted	... ...	26,700	15,991	10,709	...
F. 2.—*Deduct*—Recovered from the Committee.	*Non-voted*	*Original* —47,600				
		Supplementary. (b) —6,000	—53,600	—54,780	1,180	...
	Voted	... ...	—25,500	—14,725	...	10,775
G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :						
G. 1.—Pay and Allowances			46,000	34,021	11,979	...
G. 2.—Capital Expenditure—Acquisition of Lands, Buildings, etc. ...			15,300	10,133	5,167	...
G. 4.—Feed of Dairy Cattle including grazing charges			60,000	40,913	19,087	...
G. 5.—Purchase of Dairy Produce includes Hire of Cattle for 1924-25 and 1925-26			45,000	23,261	21,739	...
G. 7.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.			5,500	3,582	1,918	...
G. 8.—Other Expenses			14,300	22,137	...	7,837

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 1.—Voted.—Due to change of classification adopted during the year (Rs. 7,000), (*vide* explanation under A. 3-Voted, non-utilization of provision for temporary establishment (Rs. 2,700), and less expenditure on account of leave salary and pay (Rs. 1,009).

F. 2.—*Non-voted.*—*Vide* notes.

F. 2.—Voted.—*Vide* F. 1. (voted) above and notes.

G. 1.—Due to vacancy in consequence of posting of one Superintendent to the Karnal Farm (Rs. 5,400), non-entertainment of temporary establishment to the full extent provided for (Rs. 4,572), and smaller cost of acting arrangements in leave vacancies (Rs. 2,007).

G. 2.—Due to no purchase having been made of dairy cattle in replacement of those that were condemned on account of a drop in the demand for milk.

G. 4.—Due to savings in the cost of fodder owing to the fact that several cows died of vaccination against Johne's disease and were not replaced.

G. 5.—Due to less sales on account of the depletion of the garrison.

G. 7.—Due to no extensive repairs having been carried out to machinery.

G. 8.—Due to the absence of provision on account of miscellaneous charges as owing to a misapprehension the proposed provision was transferred to the Demand for Refunds along with the provision for Refund of coupons and deposits.

(a) Includes an additional allotment of Rs. 6,000 sanctioned on 3rd August 1926.
(b) Sanctioned on 3rd August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:—				
H. 1.—Pay and Allowances	22,800	18,352	4,448	...
H. 2.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery. Plant, Buildings, etc. ...	8,000	16,569	...	8,569
H. 4.—Feed of Dairy Cattle including Grazing Charges	24,000	19,434	4,566	...
H. 5.—Purchase of Dairy Produce (includes hire of cattle for 24-25 and 25-26)...	25,000	22,577	2,423	...
H. 6.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.	2,000	894	1,106	...
H. 7.—Other Expenses	8,800	12,671	...	3,871
I.—Anand Creamery:				
I. 1.—Pay and Allowances	20,600	15,291	5,309	...
I. 2.—Purchase of Dairy produce ...	2,00,000	81,795	1,18,205	...
I. 3.—Other Supplies and Services and Contingencies	75,600	28,896	46,704	...
J.—Sugar Cable Service	29,600	27,926	1,674	...
K.—Miscellaneous—Medical Establishment:				
K. 1.—Pay and Allowances { *Non-voted*...	*1,200*	*1,193*	*7*	...
{ Voted ...	13,200	12,577	623	...
K. 2.—Medicine and Diet	6,500	5,461	1,039	...
K. 3.—Other Expenses	1,500	1,181	319	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 1.—Due to the posting of a lower paid officer (Rs. 1,000), non-entertainment of temporary establishment to the full extent provided for (Rs. 2,226) and smaller travelling charge (Rs. 1,222).

H. 2.—Due to purchase of a vertical cross tube boiler and of additional cattle not provided for in the budget.

H. 4.—Voted.—Due to economy in feeding.

H. 5.—Voted.—Due to less cream purchased for butter-making owing to less demand for butter than originally anticipated.

H. 6.—Due to less repairs carried out than originally anticipated.

H. 7.—Due partly to expenditure on production of grain and fodder owing to failure of crops for want of rain (Rs. 2,258), and partly to increased freight and contingent charges. (Rs. 1,613).

I. 1.—Due chiefly to non-entertainment of temporary establishment to the full extent provided for (*Vide* notes).

I. 2.—Due to the fact that large orders for butter could not be accepted owing to the uncertainty with regard to the retention of the creamery (*vide* notes).

I. 3.—Due to postponement of repair works and purchase of workshop tools and less purchase of materials owing to the uncertainty with regard to the retention of the creamery (*vide* notes).

J.—Due to smaller telegram and other contingent charges.

K. 1.—Voted.—Due to smaller cost of acting arrangements in leave vacancies.

K. 2.—Due to smaller purchase of medicines and articles of diet, etc., owing to decrease in the number of patients.

K. 3.—Due to smaller contingent expenditure owing to decrease in the number of patients in the hospital.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
			Rs.	Rs.	Rs.	Rs.	
L.—Miscellaneous—Estate Establishment :							
L. 1—Pay and Allowances			14,200	13,944	256	...	
L. 2.—Petty construction and upkeep of Estate			12,800	16,054	...	3,254	
L. 3.—Other Expenses			10,700	9,656	1,044	...	
M.—English Charges (High Commissioner) on Stores			4,000	341	3,659	...	
N.—Loss or Gain by Exchange			1,000	115	885	...	
Totals .	*Non-voted* ...	*Gross* ...	*2,73,145*	*2,62,160*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 10,985.*
		Deductions ...	*—53,600*	*—54,780*			*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 12,165.*
		Net ...	*2,19,545*	*2,07,380*			
	Voted ...	Gross ...	15,54,500	12,92,955			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,61,545.
		Deductions ...	—25,500	—14,725			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,50,770.
		Net ...	15,29,000	12,78,230			

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

L. 1.—Due to non-entertainment of temporary establishment to the full extent provided for.

L. 2.—Due partly to construction of an office room for the Photographer for want of accommodation in the Phipp's Laboratory, and partly to purchase of materials for fencing.

L. 3.—Due to smaller contingent charges.

M.—Reduction in indents. Rs. 3,750 were surrendered. Excess due to an indent received after the surrender was offered. Additional provision on this account was requested but not sanctioned.

N.—Due to smaller expenditure in England than anticipated.

NOTES.

1. Out of the voted grant a sum of Rs. 1,82,685 was surrendered to Government as detailed below :—

A. 2.—Rs. 3,700 ; B 1.—Rs. 5,300 ; B. 2.—Rs. 13,200 ; B. 3.—Rs. 1,000 ; D. 1.—Rs. 2,800 ; D. 2.—Rs. 27,000 ; E.—Rs. 1,000 ; G. 1.—Rs. 10,000 ; G. 4.—Rs. 16,000 ; G. 5.—Rs. 14,000 ; I. 1.—Rs. 5,810 ; I. 2.—Rs. 32,375 ; I. 3.—Rs. 46,750 ; and M.—Rs. 3,750.

2. Subheads F 2 (non-voted) and (voted). The refunds made by the Committee correspond to the drawings from the treasury less cost of passages and leave salary, which are borne by Government against leave and pension contributions and passage pay paid by the Indian Central Cotton

Committee. For this reason an additional allotment of Rs. 6,000 sanctioned under F. 1. non-voted has also been taken under the deduct head F. 2. non-voted.

The saving under F. 1-voted was not surrendered by the controlling officer under the impression that this was not necessary in view of the fact that the charges under the head are ultimately recovered from the Indian Central Cotton Committee.

3. Subheads I. 1, I. 2 and I. 3 (Voted). With reference to the large savings under these subheads which form the bulk of the savings under the voted portion of the Agriculture Grant as a whole, the controlling officer explains that, owing to the uncertainty with regard to the retention of the creamery, it was not possible to accept large orders for butter, etc., from outside customers, and repair works and purchase of workshop tools and materials had to be postponed. Consequently the expenditure was considerably out of proportion to the amount budgeted for.

4. B. 9. and D. 2.—There were no important major works executed during the year under these subheads.

STORE ACCOUNT for the ANIMALS BELONGING to the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and DAIRYING at WELLINGTON for 1926-27.

STATEMENT I.—BALANCES.

	Rs.	a.	p.
To Balance on 1st April 1926	38,713	0	0
Receipts (Statement II)	8,828	3	3
	47,541	3	3
Issues (Statement III)	8,064	3	3
Balance on 31st March 1927	39,477	0	0

STATEMENT II.—RECEIPTS.

By Cash purchase	7,830	14	3
„ Book Transfer	997	5	0
	8,828	3	3

STATEMENT III.—ISSUES.

To Sales	2,590	0	0
„ Deaths	980	0	0
„ Decrease in value through revaluation	546	15	6
„ transfers to other Farms	3,947	3	9
	8,064	3	3

Name of agency employed for the verification and revaluation:—Mr. G. S. Henderson, N.D.A. N.D.D., Imperial Agriculturist.

C. L. V. NAIDOO,
Accountant.

E. G. WHITTICK,
Superintendent.

Examined and found correct.

CLARENCE F. GEORGE, F.S.A.A.,
Assistant Director of Commercial Audit, Madras.

Store Account for the Animals belonging to the Imperial Institute of Animal Husbandry and Dairying at Bangalore for 1926-27.

Statement I.—Balances.

	Rs.	a.	p.
Balance on 1st April 1926	71,727	0	0
Receipts (Statement II)	13,838	6	9
	85,565	6	9
Issues (Statement III)	26,178	6	9
Balance on 31st March 1927	59,387	0	0

Statement II.—Receipts.

By Cash purchase	2,171	3	0
„ Book Transfer	4,797	3	9
„ Increase in value through revaluation	6,870	0	0
	13,838	6	9

Statement III.—Issues.

To Sales	11,180	13	3
„ Transfers to other Farms	1,710	0	0
„ Deaths	7,590	0	0
„ Decrease in value through revaluation	5,697	9	6
	26,178	6	9

Name of the agency employed for the verification and revaluation.—The Agricultural Adviser to the Government of India.

R. SURYANARAYANA RAU,
Accountant.

A. LAMB,
Superintendent.

Bangalore,
13th October 1927.

Checked and found correct.

CLARENCE F. GEORGE, F.S.A.A.,
Assistant Director of Commercial Audit.

STORE ACCOUNT for the ANIMALS belonging to the IMPERIAL CATTLE-BREEDING FARM, KARNAL (Punjab), for the year 1926-27.

STATEMENT No. I.—BALANCES.

	Rs.	a.	p.
Balance on 1st April 1926	57,274	3	9
Receipts (*Vide* Statement No. II)	32,996	3	0
	90,270	6	9
Issues (*Vide* Statement No. III)	10,903	2	9
Balance on 31st March 1927	79,367	4	0

STATEMENT No. II.—RECEIPTS.

By Cash purchase	19,856	2	0
„ Book transfer	1,623	11	0
„ Increase in value through re-valuation	11,516	6	0
	32,996	3	0

STATEMENT No. III.—ISSUES.

To Sales	3,054	11	0
„ Deaths	3,892	10	0
„ Decrease in value through revaluation	3,955	13	9
	10,903	2	9

Name of the agency employed for the verification and re-valuation—Agricultural Adviser to the Government of India, Pusa.

F. E. TRAYNOR,
Superintendent,
Imperial Cattle Breeding Farm, Karnal (Punjab).

F. B. HARRISON,
Accountant.

D. COLIN CAMPBELL,
Director, Commercial Audit.

29th October 1927.

Balance Sheet of the Imperial Cattle Breeding Farm, Karnal, as at 31st March 1927.

Liabilities.	Rs. a. p.	Rs. a. p.	Assets.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sundry Creditors—			Land at 30th September 1926			89,358 0 0
For Salaries and Wages, etc.	3,273 3 2		Buildings at 30th September 1926		76,195 11 9	
„ Purchases	6,421 15 4		*Add*—Additions during half year		298 2 0	
„ Refund on Sales	52 4 3				76,493 13 9	
		9,747 6 9	*Less*—Transfer of Capital now charged to Revenue	4,030 6 6		
Government Suspense Account at 30th September 1926	60,952 8 0		*Less*—Depreciation for the half year	504 8 0	4,534 14 6	71,958 15 3
Add—Adjustments for Interest, Leave, Salaries, etc., for the half year	14,045 4 9					
		74,997 12 9	Plant and Machinery at 30th September 1926		64,142 8 0	
Government Capital Account		3,83,439 10 0	*Add*—Additions during half year		617 5 0	
					64,759 13 0	
			Less—Transfer to Unpriced Inventory	2,541 0 0		
			Less—Depreciation for half year	3,906 11 2	6,447 11 2	58,312 1 10
			Live Stock as per Schedule "A"			79,367 4 0
			Milk Cans, Crockery and Furniture at 30th September 1926		19,615 13 0	

			Less—Transfer to Unpriced Inventory, Crockery . . .	125 11 0		
			Less—Transfer to Unpriced Inventory, Furniture . .	852 0 0	977 11 0	
			Value of Milk Cans .		18,638 2 0	
			Less—Depreciation on Milk Cans . . .		5,267 2 0	13,371 0 0
			Sundry Stores . . .			14,958 2 3
			Standing Crops . . .			22,344 1 10
			Sundry Debtors . . .			19,125 13 8
			Profit and Loss Account—accumulated loss to date . .			99,389 6 8
		4,68,184 13 6				4,68,184 13 6

This Balance Sheet has been prepared from the books and records maintained in the office of the Imperial Cattle Breeding Farm, Karnal. I obtained all the information and explanations that I required and subject to the Sundry Debtors realising the amount shown the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Imperial Cattle Breeding Farm's affairs according to the best of my information and explanation given to me and as shown by the books of the Farm.

D. COLIN CAMPBELL,
Director of Commercial Audit.

NEW DELHI;
Dated 29th October 1927.

Observations.

(a) The important items of the outstandings referred to in the Certificate are:—

	Rs.	A.	P.
Banu Mal, Karnal	10,535	14	1
Indian Dairy Products Company, Calcutta .	907	9	7
Indian Development Company, Calcutta .	2,616	7	0
	14,059	14	8

A major portion of these outstandings has since been realised.

(b) The ratio for distribution of the farm activities to Commercial Education and Research has been accepted by the Director of Commercial Audit provisionally, subject to the approval of the Imperial Dairy Expert.

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TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL CATTLE BREEDING BETWEEN (a) COMMERCIAL

	Cattle Breeding and Dairying.				Cultivation.			
	Commercial.		Education.		Commercial.		Education.	
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
To Gross Loss	13,437 9 7		4,479 3 2		...		...	
„ Salaries	12,126 7 3		4,042 2 5		9,192 11 3		3,064 3 9	
„ Repairs—								
Buildings	4,900 0 0		1,224 7 6		60 0 0		...	
Plant and Machinery	2,034 13 10		1,017 7 0		339 0 0		...	
„ Heating and Lighting	2,658 11 6		...		...		...	
„ Medical	509 5 3		...		53 10 9		...	
„ Travelling Allowances	2,466 6 0		822 2 0		...		...	
„ Freight	3,635 5 1		...		256 6 5		...	
„ Sundry Expenses	1,800 2 11		600 0 0		1,408 12 7		469 9 0	
„ Depreciation—								
Buildings	723 3 1		240 6 4		90 6 7		30 0 0	
Plant and Machinery	1,312 2 8		3,217 0 0		754 13 4		...	
Milk Cans	...		3,342 7 5		...		...	
Live Stock	2,201 15 6		...		138 4 0		...	
„ Casualties	3,782 10 0		...		110 0 0		...	
„ Condemnations	807 11 0		...		115 0 0		...	
To Profit carried down	52,397 7 8		18,985 3 10		12,519 0 11		3,563 12 9	
	...		..		20,703 10 3		...	
	52,397 7 8		18,985 3 10		33,222 11 2		3,563 12 9	
To loss (brought down)	37,788 4 1		...		...		...	
„ Cost of Education (brought down).	...		16,759 12 10		...		3,563 12 9	
„ Supervision charges	450 0 0		...		450 0 0		...	
„ Leave and Pension charges	1,611 3 5		537 1 1		1,288 15 6		429 10 6	
„ Audit Fees	600 0 0		...		600 0 0		...	
„ Interest on Capital	9,088 2 2		3,600 0 0		6,058 12 1		2,400 0 0	
„ Stationery	27 12 6		...		22 3 6		...	
	49,565 6 2		20,896 13 11		8,419 15 1		6,393 7 3	
To Net Profit Rs. 12,283-11-2	...		...		12,283 11 2		...	
	49,565 6 2		20,896 13 11		20,703 10 3		6,393 7 3	

Loss for the year .
Loss+profit for the year .

Net loss for the year .

the page.

FARM, KARNAL FOR THE YEAR ENDED 31ST MARCH 1927 SHOWING DISTRIBUTION AND (b) EDUCATION, ETC.

	Cattle Breeding and Dairying.		Cultivation.	
	Commercial.	Education.	Commercial.	Education.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Gross Profit	...	...	26,737 1 10	...
„ Miscellaneous Receipts	1,991 11 10	2,225 7 0	6,497 5 4	...
„ Appreciation of Live Stock	9,912 7 9	...	11 12 0	...
„ Sale of Young Stocks	2,705 0 0	...	...	...
	14,609 3 7	2,225 7 0	33,222 11 2	...
By Loss carried down	37,788 4 1	...	...	...
„ Cost of Education carried down.	...	16,759 12 10	...	3,563 12 9
	52,397 7 8	18,985 3 10	33,222 11 2	3,563 12 9
By Profit (brought down)	...	...	20,703 10 3	...
	...	...	20,703 10 3	...
By Net Loss	49,569 6 2	...	...	...
„ Net Cost of Education	...	20,896 13 11	...	6,393 7 3
	49,565 6 2	20,896 13 11	20,703 10 3	6,393 7 3

Rs.	a.	p.
76,855	11	4
12,283	11	2
64,572	0	2

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BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

Capital and Liabilities.

	Rs. a. p.	Rs. a. p.
Government of India Capital Account—		
As per balance Sheet as on 31st March 1927 . . .	1,67,352 11 9	
Add—Drawings from Pay and Accounts Officer, Survey of India, Calcutta	90,472 14 3	
	2,57,825 10 0	
Deduct—Remittances to treasury and acknowledged by the Pay and Accounts Officer, Survey of India, Calcutta .	79,295 1 11	1,78,530 8 1
Sundry Creditors—		
Salaries, wages and suppliers	4,795 12 6	
Expenditure incurred from permanent advances awaiting recoupment, *vide* entry *per contra*	329 14 6	5,125 11 0
Pay and Account Officer, Survey of India, for permanent advance		1,000 0 0
Profit of the year		3,59[illegible] 5 8
Profit and Loss—		
	Rs. a. p.	
Losses to 31st March 1926 . . .	26,141 13 1	
Deduct—Charges for leave and pension, direction and audit fee included in previous account	7,036 0 0	
	19,105 13 1	

the page.

HUSBANDRY AND DAIRYING, WELLINGTON, as at 31st March 1927.

Property and Assets.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Land—			
As per Balance Sheet as at 31st March 1926 at cost	8,717 0 0		
Add—Improvements during the year	758 0 0		
		9,475 0 0	
Buildings—			
As per Balance Sheet as at 31st March 1926 at cost less depreciation	69,143 0 0		
Add—Additions during the year	1,374 0 0		
	70,517 0 0		
	Rs. a. p.		
Less—Depreciation of the year	1,013 5 0		
Less—Write-back of expenditure to revenue	2,128 11 0	3,142 0 0	67,375 0 0
Plant and Machinery—			
As per Balance Sheet as at 31st March 1926 at cost less depreciation	14,317 0 0		
Add—Purchases and transfers during the year	5,701 6 0		
	20,018 6 0		
Less—Depreciation of the year and write-off of unserviceable articles	2,975 6 0	17,043 0 0	93,893 0 0
Live Stock—			
Dairy Cattle—			
As per Balance Sheet as at 31st March 1926 at valuation	37,603 0 0		
Add—Purchases	6,755 14 3		
Transfers from other farms	997 5 0		
Increase in valuation	3,969 0 0		
	49,325 3 3		
	Rs. a. p.		
Less—Decrease in valuation	4,507 15 6		
Casualties	900 0 0		
Condemnations	1,955 0 0		
Transfers to other farms	3,947 3 9		
	11,310 3 3	38,015 0	
Draught animals—			
As per Balance Sheet as at 31st March 1926 at valuation	1,110 0 0		
Add—Purchases	1,075 0 0		
	2,185 0 0		
	Rs. a. p.		
Less—Decrease in valuation	8 0 0		
Casualties	80 0 0		
Condemnations	635 0 0		
	723 0 0	1,462 0 0	39,477 0 0

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Rs. a. p.

Grand Total Rs. . 1,88,254 8 9

Examined and found correct subject

Observa-

There are no points in the audit report of the Assistant Director of Commercial Audit which affect

Wellington,

15th October 1927.

the page.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plantations—			
Eucalyptus trees at Shola for fuel at valuation		7,425 0 0	
Eucalyptus trees in farm grounds at valuation		100 0 0	
Standing crop at valuation		520 0 0	
			8,045 0 0
Consumable Stores including Spares at Cost			12,808 8 0
Diary Produce—			
47 lbs. Milk at 0 3 3 per lb.		95 7 6	
268 „ Butter at 1 2 9 „		314 1 0	
34½ „ Cream at 1 12 0 „		59 11 6	
63½ „ Cheese at 1 5 6 „		84 13 2	
			554 1 2
Stationery			189 10 0
Service Stamps			75 3 0
Advance Payment for Lease of Land			133 0 0
Sundry Debtors considered good			2,739 4 6
Permanent advance from Pay and Accounts Officer, Survey of India, Calcutta—			
Cash in hand		670 1 6	
Spent but not recouped		329 14 6	
			1,000 0 0
Cash in hand—			
Balance of drawings from Pay and Accounts Officer		3 5 0	
Receipts awaiting payment into treasury		0 8 3	
Remittances to Ooty Treasury on 31st March 1927 but credited by Bank in 1927-28 accounts		315 8 0	
			319 5 3
Education and Research—			
On accounts of previous years—			
Loss to 31st March 1926	26,141 13 1		
Less—Adjustment as *per contra*	7,036 0 0		
		19,105 13 1	
Add—Charges for the year		9,914 11 9	
			29,020 8 10
Grand Total Rs.			1,88,254 8 9

to my report of even date.

tions.

the true position of the balance sheet. No special comments are therefore offered. *See* paragraph 29.

C. F. GEORGE,
F. S. A. A.,
Assistant Director of Commercial Audit.

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TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

			Total expenditure.	Allocation to Education and Research.	Commercial activities.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Grain and fodder			20,175 11 2	4,035 2 3	16,140 8 11	...
„ Ice, salt, acids, etc.			108 9 11	21 11 7	86 14 4	...
„ Cultivation charges			2,244 9 0	448 14 7	1,795 10 5	...
„ Repairs, rents, taxes, etc.			655 8 2	131 1 8	524 6 6	...
„ Workshop (Repairs to Plant and Machinery)			380 7 2	76 1 5	304 5 9	...
„ Fuel, light and water			3,265 4 4	653 0 10	2,612 3 6	...
„ Medical stores			217 6 0	43 7 7	173 14 5	...
„ Pay and allowances of European Establishment			5,900 0 0	1,180 0 0	4,720 0 0	...
„ Pay and allowances of Indian Establishment			12,214 10 0	2,442 14 10	9,771 11 2	...
„ Contingencies and miscellaneous expenditure			1,356 10 6	271 5 4	1,085 5 2	...
„ Service postage and telegrams			289 10 9	57 14 11	231 11 10	...
„ Travelling allowance			178 1 0	35 9 7	142 7 5	...
	Rs. a. p.					
„ Rail charges	3,225 9 0					
„ Less on Dairy produce	638 5 0		2,587 4 0	517 7 2	2,069 12 10	...
			49,573 12 0	9,914 11 9	...	39,659 0 3
„ Purchase of Dairy produce	23,233 7 3		...	...	...	...
„ Railway freight on butter from Anand and cheese and milk from Bangalore	638 5 0		23,871 12 3	...	23,871 12 3	23,871 12 3
Depreciation written off :—						
Buildings	1,013 5 0					
Plant and Machinery	2,975 6 0		3,988 11 0	...	3,988 11 0	...

the page.

HUSBANDRY AND DAIRYING, WELLINGTON, for the year ended 31st March 1927.

By sale of milk—

		Rs. a. p.	R. a. p.	Rs. a. p.
43,535 lbs.	2 oz. at	0 4 0 per lb.	10,883 12 6	
18,921 „	at	0 3 9 „	4,434 9 9	
81,293 „	at	0 3 3 „	16,512 11 3	
2,327 „	at	0 3 2 „ (approximate)	465 6 6	
3,550 „	at	0 3 0 „	665 10 0	
36,896 „	8 oz. at	0 2 6 „	5,765 1 3	
14 „	at	0 2 3 „	2 0 0	
				38,729 3
186,536	10 oz.	Average price, Rs. 0-3-4 per lb.		

By sale of butter—

		Rs. a. p.	Rs. a. p.	Rs. a. p.
15 lbs.	2 oz. at	1 12 0 per lb.	26 7 6	
6,927 „	7 „ at	1 10 0 „	11,257 1 9	
8,873 „	10 „ at	1 8 0 „	13,310 7 0	
1,748 „	10 „ at	1 6 0 „	2,404 5 9	
				26,998 6 0
17,564 „	13 „	Average price Rs. 1-8-7 per lb.		

By sale of cream—

1,017 lbs. 4 oz. at Rs. 1-12-0 per lb. ...		1,780 3 0

By sale of separated milk—

9,206 lbs. at various rates ...		598 0 0

By sale of butter milk—

1,024 lbs. at Rs. 0-0-3 per lb. ...		16 0 0

By sale of cheese—

723 lbs. 6 oz. at Rs. 1-12-0 per lb.		1,265 14 6	
606 „ at „ 1-8-0 „		909 2 0	
(*plus* Rs. 2 over charge)			
			2,175 0 6

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TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

			Total expenditure.	Allocation to Education and Research.	Allocation to Commercial activities.	
			R. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Live Stock :—						
Draught Milking herd.						
	Rs.	Rs. a. p.				
Decrease in valuation.	8	538 15 6				
Condemnation	635	1,955 0 0				
Casualties .	80	900 0 0				
Total .	723	3,393 15 6				
			4,116 15 6	...	4,116 15 6	8,105 10 6
Value of cattle transferred to other farms . . .			3,947 3 9	...	3,947 3 9	3,947 3 9
Adjustment on rounding off under lands . . .			0 4 0	...	0 4 0	0 4 0
By Profit for the year . .			...	...	...	3,598 5 8
Grand Total .			85,498 10 6	9,914 11 9	...	79,182 4 5
Leave and Pensionary charges (20 per cent. to Education) .			1,158 1 0	231 9 10	926 7 2	...
Share of Direction charges (50 per cent. to Education) .			900 0 0	450 0 0	450 0 0	...
Audit fee (20 per cent. to Education)			600 0 0	120 0 0	480 0 0	...
Interest charges (50 per cent. to Education) . . .			9,389 0 0	4,694 8 0	4,694 8 0	...
Total .			12,047 1 0	5,496 1 10	6,550 15 2	6,550 15 2

the page.

HUSBANDRY AND DAIRYING, WELLINGTON, for the year ended 31st March 1927—*contd*

	Rs.	a.	p.
By sale of gram and fodder	1,132	5	6
By sale of dairy cattle including transfers to other farms	4,500	5	9
By sundry credits under dairy produce	74	1	9
By sale of draught cattle	481	10	3
By sale of plant and machinery	68	7	0
By miscellaneous receipts including house rent	2,628	9	5
GRAND TOTAL	79,182	4	5

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BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

Capital and Liabilities.

		Rs. A. P.	Rs. A. P.
Sundry Creditors—			
Suppliers' bills and outstanding for expenses		7,469 13 6	
Expenditure from permanent advance awaiting recoupment		732 4 6	
			8,192 2 0
Pay and Accounts Officer, Survey of India, Calcutta, Permanent advance		...	2,000 0 0
Government of India Capital Account—			
As per Balance Sheet as on 31st March 1926		3,73,899 2 7	...
Credits :—			
	Rs. A. P.		
Drawings from the Pay and Accounts Officer by cheque	1,06,681 7 3		
Adjustments as by book transfer as per Pay and Accounts Officer.	28,116 13 3		
	1,33,798 4 6		
Debits :—			
Payments into treasury	1,17,055 13 7		
Adjustment by book-transfer	10,103 9 1		
	1,27,159 6 8		
Net credit to capital	6,638 13 9	6,638 13 9	3,79,208 0 4
Net Profit on Commercial Activities		...	2,354 9 5

Progressive figures for charges not included in the accounts :—

	For year 31-3-27.	To end 31-3-27.
	Rs. A. P.	Rs. A. P.
Interest	16,127 0 0	47,381 0 0
Leave and pensionary charges	2,143 0 0	10,806 12 0
Direction	1,800 0 0	5,400 0 0
Audit fee	1,000 0 0	3,000 0 0
	22,070 0 0	66,588 12 0
Apportionable to :—		
Education and Research	9,176 0 0	27,692 0 0
Commercial activities	12,892 0 0	38,897 12 0

the page.

HUSBANDRY AND DAIRYING, BANGALORE, as on 31st March 1927.

Property and Assets.

			Total.		Allocation to Education and Research.		Allocation to Commercial activities.
				Per cent.	Amount.	Per cent.	Amount.
			Rs. A. P.		Rs. A. P.		Rs. A. P.
Land at cost			22,953 0 0	...	...	100	22,953 0 0
	Rs. A. P.						
Buildings at cost less depreciation as per Balance Sheet as on 31st March 1926	1,58,552 0 0						
Additions during the year	384 5 1						
	1,59,166 5 1						
Less depreciation written off	2,881 5 1	1,56,285 0 0	46	71,891 0 0	54	84,394 0 0	
Live Stock at Valuation :—							
	Dairy. Rs. A. P.	Draught. Rs. A. P.					
As per Balance Sheet as on 31st March 1926	69,922 0 0	1,805 0 0					
Additions of the year :—							
Purchases	6,968 6 9	...					
Valuation	6,870 0 0	375 0 0					
	83,760 6 9	2,180 0 0					
Less decreases :—							
Casualties	7,485 0 0	105 0 0					
Condemnation	11,150 13 3	30 0 0					
Sales	1,710 0 0	...					
Revaluation	8,945 9 6	127 0 0					
Total decrease	29,291 6 9	262 0 0	57,469 0 0	30	17,240 11 2	70	40,228 4 10
Net Value	57,469 0 0	1,918 0 0	1,918 0 0	...	...	100	1,918 0 0
Plant, Machinery and Implements Costing over Rs. 200 each at cost less depreciation :—							
As per Balance Sheet as on 31st March 1926	39,104 0 0						
Additions of the year	3,667 3 0						
	42,771 3 0						
Depreciation (Rs. 5,027-3-0) and other reductions	5,811 3 0	36,960 0 0	70	25,872 0 0	30	11,088 0 0	
Consumable stores and spare parts		30,718 10 5	...	...	...	30,315 10 5	
Dairy Produce :—							
626 lbs. Milk at As. 3	117 12 0						
283 ,, 5 oz. Butter at Rs. 1-8	424 15 6						
897 ,, 8 oz. Cheese at Rs. 1-4	1,121 14 0	1,664 9 6	...	...	...	1,664 9 6	
Forms and Service Stamps		396 2 9	...	...	...	396 2 9	

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BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

Capital and Liabilities.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Grand Total .			3,91,654 11 9

Examined and found correct subject

BANGALORE :

The 14th November 1927.

Observa

There are no points in the audit report of the Assistant Director of Commercial Audit which affect the

the page.

HUSBANDRY AND DAIRYING, BANGALORE, as on 31st March 1927—*contd.*

Property and Assets.

			Allocation			
		Total.	Education and Research.		Commercial activities.	
			Per cent.	Amount.	Per cent.	Amount.
	Rs. A. P.	Rs. A. P.		Rs. A. P.		Rs. A. P.
Sundry Debtors :—						
Good	9,115 1 11					
Bad	47 10 0	9,162 11 11 ...		...	...	9,162 11 11
Cash in hand as per Cash Book . . .	56 7 3					
Permanent Advance Register :—						
Spent but not recouped	732 4 6					
Cash in hand	1,287 11 6	2,056 7 3 ...		...	...	2,056 7 3
Loss to end of March 1927—						
As per Balance Sheet to 31st March 1926 .	85,663 0 9					
Add durable articles for manufacture of cheese written off in Dairy account but carried to suspense in commercial account.	348 12 0					
	86,011 12 9					
Less reserves for interest, L. and P. charges, Direction and Audit fee to 31st March 1926	44,519 13 0					
	41,492 0 9					
Net loss to 31st March 1926 taken wholly to Education and Research. Add net cost of Education for 1926-27	40,982 1 2	82,474 1 11 ...		82,474 1 11 ...		...
Investments held against security deposits of employees :—						
With Pay and Accounts Officer, Survey of India, Calcutta, account of Cashier G. P. Notes face value	500 0 0					
With Imperial Diary Expert on account of :—						
Storekeeper, Post Office, certificates face value	1,550 0 0					
Money carrier do	300 0 0					
Grand Total .	...	3,91,654 11 9 ...		1,97,477 13 1 ...		1,94,176 14 8

to remarks in my report of even date.

C. F. GEORGE,

F. S. A. A.,

Assistant Director of Commercial Audit.

tions.—

true position of the balance sheet. No special comments are therefore offered. *See* paragraph 29.

Printed across

TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

Kinds of expenditure.	Net Expenditure.	Per cent.	Education and Research.	Per cent.	Commercial Activities.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
Feed of cattle, rent of land and cultivation	44,952 14 9	27	12,137 4 7	73	32,815 10 2
Ice salt and preservatives ...	555 2 7	27	149 14 5	73	405 4 2
Fuel, light, water, etc. ...	11,850 12 1	27	3,199 11 3	73	8,651 0 10
Freight on Stores (Rs. 2,069-5-0 *minus* Rs. 1,502-0-0) ...	567 5 0	27	153 2 9	73	414 2 3
Contingencies, etc.	8,707 1 9	27	2,350 14 8	73	6,356 3 1
Pay of officers	8,177 4 0	60	4,906 5 8	40	3,270 14 4
Pay of other establishment ...	24,623 4 0	40	9,849 4 9	60	14,773 15 3
Travelling allowance	1,466 13 0	60	880 1 5	40	586 11 7
Rent and repairs to buildings ...	1,824 14 6	46	839 7 4	54	985 7 2
Repairs to plant and machinery ...	3,300 8 9	70	2,310 6 2	30	990 2 7
Depreciation on :—					
Buildings	2,881 5 1	46	1,325 6 6	54	1,555 14 7
Cattle including casualties and condemnation	24,468 6 9	29	7,095 13 5	71	17,372 9 4
Plant and machinery ...	5,811 3 0	70	4,067 13 4	30	1,743 5 8
Transfer of dry cattle to Karnal ...	1,710 0 0	29	495 14 4	71	1,214 1 8
Total ...	1,40,896 15 3	35·3	49,761 8 7	64·7	91,135 6 8
Purchase of dairy produce ...	33,481 6 6	...	...	...	33,481 6 6 (a)
Railway freight on butter from Anand	1,502 0 0	...	...	...	1,502 0 0
Grand total expenditure as per Departmental Trading account ...	1,75,880 5 9	...	...	...	
Net Profit to Balance Sheet ...	...	...	...	...	2,254 9 5
Grand total ...	...	...	49,781 8 7	...	1,28,373 6 7

OVERHEADS AND INTEREST CHARGES.

	Total.	Per cent.	Education and Research.	Per cent.	Commercial Activities.
	Rs.		Rs.		Rs.
Audit fee	1,000	27	270	73	730
Direction	1,800	27	486	73	1,314
L. and P. charges :—					
Officers	1,961	60	1,176	40	785
Other establishment	1,182	40	473	60	709
Interest	16,127	42	6,773	58	9,354
Tota. ...	22,070		9,178		12,892

the page.

HUSBANDRY AND DAIRYING, BANGALORE, for the year ended 31st March 1927.

Particulars of Receipts.	Net Receipts.	Per cent.	Education and Research.	Per cent.	Commercial Activities.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
Sale of dairy produce ...	1,11,443 3 2	...	...	...	1,11,443 3 2
Grain and fodder	870 7 7	27	235 0 5	73	635 7 2
Miscellaneous receipts ...	6,931 2 8	27	1,871 6 7	73	5,059 12 1
Fees from students	2,030 0 0	...	2,030 0 0	...	...
Receipts from sale including transfer of cattle dairy	8,770 15 6	29	2,543 9 3	71	6,227 6 3
Do. Draught...	31 0 0	29	9 0 0	71	22 0 0
Sale of machinery	14 0 0	70	9 12 10	30	4 3 2
Appreciation on dairy cattle ...	6,870 0 0	29	1,992 4 9	71	4,877 11 3
Value of stores used on addition to buildings	192 1 1	46	88 5 7	54	103 11 6
Total ...	1,37,152 14 0	...	8,779 7 5	...	1,28,373 6 7
Grand total receipts as per Departmental Trading account ...	1,37,152 14 0	...	...	...	...
Net charge to Education and Research to Balance Sheet ...	...	...	40,982 1 2	...	...
Grand Total ...	...	...	49,761 8 7	...	1,28,373 6 7

	Rs. A. P.	
(*a*) Expenditure of the year	23,261 6 0	
Deduct—difference between opening and closing liabilities ...	1,448 10 0	
Figure included in the cost sheet	21,812 12 0	(*b*)
Add—difference between opening and closing stock	11,668 10 6	
(*b*) Details of purchases included in cost account	33,481 6 6	
Purchase of butter from local contractor (less Rs. 63 liability not provided for)	5,376 3 0	
Supplies from Anand	16,376 3 0	
Supplies from Wellington	60 6 0	
	21,812 12 0	

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BALANCE SHEET OF THE GOVERNMENT CREAMERY, ANAND

Liabilities.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sundry Creditors—			
Revenue Creditors.	1,775 0 6		
Trade Creditors.	534 4 6		
		2,309 5 0	
Other Government Farms		14,029 12 10	
Military Farms Department		1,05,238 8 0	
Pay and Accounts Officer for Permanent Advance		2,000 0 0	
Controller of Stationery and Stamps		444 0 8	
			1,24,021 10 6
Accountant General, Central Revenues		...	6,509 12 4
Government of India Capital Account		...	44,672 13 4
Total		...	1,75,204 4 2

Certified correct according to the Books of the Government Creamery,

Camp, Nasik Road :

The 5th January 1928.

Observa

There are no points in the audit report of the Assistant Director of Commercial Audit, *See* para

the page.

(IMPERIAL DEPARTMENT OF AGRICULTURE), as at 31st March 1927.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Assets.			
Land (Military Department)	...	...	12,024 0 0
Buildings (Military Department)	...	...	36,909 4 0
Plant and Machinery :—	...	...	
Military Department	...	41,742 0 0	
Other Government Farms	...	14,951 2 10	
Steam Boiler as at 1st October 1925	6,689 3 0		
Less Depreciation written off	352 0 0	6,337 3 0	
			63,030 5 10
Stores and Stocks			19,540 6 2
Office equipment as at 1st October 1926	549 9 0		
Less Depreciation written off	29 0 0		520 9 0
Sundry Debtors—			
Sales Account	...	2,378 14 8	
Sundries (House rent)	...	24 4 0	
			2,403 2 8
Permanent Advance in hand	...	...	2,000 0 0
Service Stamps in hand	...	...	35 0 6
Profit and Loss Account as at 1st October 1926	...	27,995 15 5	
Add Net Loss for the half-year ended 31st March 1927	...	10,745 8 7	
			38,741 8 0
TOTAL	...	...	1,75,204 4 2

Anand, and subject to the remarks of my report dated 5th January 1928.

E. E. C. PRICE,
Assistant Director of Commercial Audit,
Bombay Circle.

tion —

which affect the true position of the Balance Sheet. No special comments are therefore offered.

graph 29.

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TRADING AND PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT CREAMERY, AND

	Quantity.								Amount.		
	Butter.		Ghee.		Milk.		Separated Milk				
	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Rs.	A.	P.
To Stock in hand on 1st April 1926... ...	15,449	2	15	12	...	...	...	...	14,418	11	0
„ Production in the year ended 31st March 1927, as per cost sheet and outturn statement ...	93,987	14	450	8	1,947	8	88,665	0	1,18,093	3	10
	109,437	0	466	4	1,947	8	88,665	0			

	1,32,511	14	10

To Gross Loss (brought down)	18,004	13	0
„ Depreciation on Milk Condensing Plant	1,436	3	2
„ Rent etc., incurred on behalf of students	117	8	0
„ Interest on Capital	2,593	0	0
	22,151	8	2

the page.

(IMPERIAL DEPARTMENT OF AGRICULTURE), for the year ended 31st March 1927.

	Quantity.								Amount.		
	Butter.		Ghee.		Milk.		Separated Milk.				
	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Rs.	A.	P.
By Sale of Dairy Produce in the year.	1,07,727	15	72	8	600	0	84,150	0	0	0	0
„ Separation Loss and experiments.	30	6	...	...	1,347	8	3,755	0	0	0	0
„ issue to Ghee making.	573	12	...	...	...	...	...	...	1,12,347	4	10
„ issue to Starter making.	206	7	2	4	...	...	760	0	0	0	0
	1,08,538	8	74	12	1,947	8	88,665		...	...	...
„ stock in hand on 31st March 1927.	898	8	391	8	...	...	...	...	1,168	13	9
	1,09,437	0	466	4	1,947	8	88,665	0	...	...	...

	Rs.	A.	P.			
„ recoveries on account of Packing charges and Railway freight on Dairy Produce	8,875	5	7			
Deduct—Packing charges and Railway freight ...	7,884	6	4			
				990	15	3
„ Gross Loss on Trading (carried down)				18,004	13	0
				1,32,511	14	10
„ Miscellaneous Receipts				1,058	2	0
„ Rents received				283	14	0
„ Net Loss to Balance Sheet				20,809	8	2
				22,151	8	2

GRANT No. 58—CIVIL VETERINARY SERVICES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"34—AGRICULTURE".				
BACTERIOLOGICAL LABORATORY, MUKTESAR.				
A.—Pay of Officers :				
A. 1.—Direction { *Non-voted* { *Original* ... Rs. 53,200; Supplementary —17,415 }	*35,785*	*36,904*	...	*1,119*
A. 1.—Direction { Voted	18,000	5,390	12,610	...
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches ... { *Non-voted*	*23,000*	*22,909*	*91*	...
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches ... { Voted ...	20,140	20,598	...	458
B.—Pay of Establishments :				
B. 1.—Direction	41,720	38,256	3,464	...
B. 2.—Veterinary Branch	35,540	30,998	4,542	...
B. 3.—Other Branches	38,590	35,469	3,121	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to an erroneous adjustment of Rs. 1,351 causing a net uncovered excess of Rs. 1,239.

A. 1.—Voted.—Due to the posts of Veterinary Research Officer and two Assistant Veterinary Research Officers having remained vacant throughout the year and one Assistant Veterinary Research Officer having been appointed in October 1926.

B. 1.—Mainly due to the post of Head Accountant having remained vacant throughout the year and those of Librarian and Head Clerk for 5 and 4 months respectively.

B. 2.—Due to three posts of Veterinary Inspectors having remained vacant for eleven and half months.

B. 3.—Mainly due to the posts of four Laboratory Assistants, four subordinates and one Farm Superintendent having remained vacant for certain periods during the year.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
C.—Allowances, Honoraria, etc.	Non-voted	Original Rs. 4,800				
		Supplementary (a) 6,980	11,780	6,151	5,629	...
	Voted	... ...	12,200	12,054	146	...
D.—Purchase of Additional Animals		...	80,000	87,885	...	7,885
E.—Stable Feed and upkeep of Animals and Cultivation Expenses :						
E. 1.—Purchase of grain		... ...	1,03,000	76,572	26,428	...
E. 2.—Purchase of grass		... ...	27,000	28,564	...	1,5643
E. 3.—Cattle attendants and coolies		...	93,760	1,03,531	...	9,7716
E. 4.—Other charges		... ...	10,000	8,758	1,262	...
F.—Replacement and upkeep of Machinery, Plant, Buildings, etc.		... ...	10,000	7,099	2,901	...
G.—Purchase of Chemicals and Apparatus		...	87,650	49,277	38,373	...
H.—Other Supplies and Services.		...	48,000	45,118	2,882	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. *Non-voted.*—Due to smaller expenditure on travelling and compensatory allowances owing to the posts of 1st and 2nd Veterinary Research Officers having remained vacant throughout the year. The reappropriations of Rs. 2,000 and Rs. 980 to this head sanctioned on 31st January and 11th March 1927 respectively proved unnecessary.

C. Voted.—As a result of the grant having been reduced by reappropriation, the saving was converted into an uncovered excess of Rs. 1,504.

D.—Due to purchase of a large number of buffaloes for serum preparation to meet heavy demand for serum.

E. 1.—Due to the yields from departmental cultivation.

E. 2.—Mainly due to the upkeep of a large number of buffaloes purchased for serum preparation at Izatnagar to meet heavy demand for serum.

E. 3.—Due to maintenance of a large number of buffaloes and increased cultivation at Izatnagar and Muktesar.

E. 4.—Due to economy.

F.—Due to curtailment of expenditure.

G.—Due mainly to (*i*) shortage of staff and curtailment of research programme owing to absence of the Director on leave for a large part of the year and (*ii*) an expenditure of Rs. 15,323 having been incurred for purchase of battery against Rs. 47,650 sanctioned for New Oil Engine and Dynamo which was received in 1927-28. The grant was reduced to Rs. 42,650 by surrender of Rs. 45,000 on 28th March 1927. The reduced grant was subsequently increased to Rs. 55,323 by reappropriation of Rs. 12,673 sanctioned on 29th March 1927, resulting in a saving of Rs. 6,046 against the net grant. The reappropriation sanctioned on 31st March 1927 was not therefore wholly justified.

H.—Mainly due to non-adjustment of bills which were expected to be adjusted during the year.

(a) Includes additional allotment of Rs. 4,000 sanctioned on 3rd August 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
I.—Contingencies—						
I. 1.—Railway freight and other carriage charges			22,000	25,046	...	3,046
I. 2.—Other Contingencies			26,400	28,001	...	1,601
J.—Grants-in-Aid ...	*Non-voted*	*Original* ...				
		Supplementary	*435*	*435*	*433*	*2*	...
	Voted			3,000	3,000	...	...
Totals ...	*Non-voted* ...		*71,000*	*66,897*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 4,603.*	
	Voted ...		6,77,000	6,05,596	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 71,404.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

I. 1.—Due to transport charges on serum boxes caused by higher demand for serum.

I. 2.—Mainly due to a wrong adjustment of Rs. 4,000 under this head, but for which there would have been a saving of Rs. 2,399 on account of economy in expenditure. Rs. 4,000 were reappropriated from this sub-head on 12th January 1927 augmenting the excess to Rs. 5,601, which remained uncovered.

NOTES.

1. Surrendered to Government :—

B. 2.—Rs. 1,000.

C.—Rs. 4,000.

G.—Rs. 45,000.

Total Rs. 50,000

2. *Loss.*—It was noticed by the Assistant Director of Commercial Audit in his local audit of the accounts of the Imperial Institute of Veterinary Research, Mukteswar, that 52 buffaloes which had completed the period of productive yield were issued free of cost to some cultivators. The Director of the Institute explained that this was done in order to demonstrate the utility of these discontinued animals and to create a competitive demand for them as they did not fetch a decent price in auction sales and in fact recommended the continuance of the practice of free issue in future years. The Agricultural Adviser to the Government of India did not, however, agree that this was necessary and on his recommendation Government wrote off the loss of Rs. 705 occasioned to Government by the free issues already made in 1925-26 and 1926-27.

Balance Sheet of the Dairy attached to the Imperial Institute of Veterinary Research, Muktesar, as it stood on 30th June 1927.

Liabilities.	Rs. A. P.	Rs. A. P.	Assets.	Rs. A. P.	Rs. A. P.
Sundry Creditors.			*Fixed Assets.*		
Wages for June 1927 due	87 12 6		Buildings	882 0 0	
			Less depreciation charges @ 2½ per cent. on the original cost, *viz.*, Rs. 1,400	35 0 0	
					847 0 0
Electric charges due	5 8 6		Machinery	530 0 0	
		93 5 0	Less depreciation charges @ 10 per cent. on the original cost, *viz.*, Rs. 875	87 8 0	
					442 8 0
Reserve for charges not actually adjusted.			Furniture and Utensils	209 0 0	
Audit Fee	50 0 0		Less depreciation charges @ 10 per cent.	20 14 5	
					188 1 7
					1,477 9 7
Leave and Pensionary charges	60 0 0				
Interest charges	263 8 3		*Floating Assets.*		
		373 8 3	Live stock at valuation	...	2,342 0 0
			Sundry Debtors for milk supplied	...	413 0 9
					2,755 0 9
Capital due to Government	...	4,789 5 3			
			Loss for the year ending 30th June 1927	...	1,023 8 2
		5,256 2 6			5,256 2 6

I certify that the above Balance Sheet exhibits a true and correct view of the state of affairs of the Dairy according to the best of my information and the explanations given to me and as shown by the books of the Dairy, subject to the remarks made in the report.

Camp Izatnagar,
The 20th October 1927.

A. RANGASWAMI IYER,
Officer on Special Duty,
Commercial Audit Department.

Observations.

There are no points in the report of the officer of the Commercial Audit Department which affect the true position of the balance sheet. No special comments are therefore offered. *See* paragraph 29.

TRADING AND PROFIT AND LOSS ACCOUNT OF THE DAIRY ATTACHED TO THE IMPERIAL INSTITUTE OF VETERINARY RESEARCH FOR THE YEAR ENDED 30TH JUNE 1927.

Dr.	Rs.	A.	P.	Rs.	A.	P.	Cr.	Rs.	A.	P.
To opening balance of Grain and Fodder	64	5	9				By sale of milk* 13011¼ seers @ 4 annas 6 pies per seer	3,662	4	6*
To grain and fodder received in 1926-27	3,066	0	6				By net loss	1,023	8	2
To grain and fodder consumed in 1926-27	...			3,130	6	3				
To wages and salary of staff	...			957	3	6				
To Repairs to Buildings	...			170	5	6				
To Lighting and Electric charges	...			96	0	9				
To miscellaneous expenses	...			141	14	0				
To value of a cow died during the year	...			196	0	0				
To audit fee	...			50	0	0				
To leave and pensionary charges	...			60	0	0				
To depreciation charges on	Rs.	A.	P.							
Buildings @ 2½ per cent.	35	0	0							
Machinery @ 10 „	87	8	0							
Furniture @ 10 „	20	14	5	143	6	5				
To interest charges at 5·43 per cent.				263	8	3				
			Total	5,208	12	8		5,208	12	8

Deduct—							
Estimated cost of feeding 21 calves belonging to Experimental herd.	315	0	0				
Estimated value of manure transferred to Farms.	208	0	0	523	0	0	
				4,685	12	8	4,685 12 8

Net quantity of milk produced —13011¾ seers
Cost of milk per seer— 0 5 9

Milk received from cows during the year—	13,246¾ seers.
Loss in handling—	228¾ seers.
Milk given to calves in August 1926 6½ seers	235 seers.
Net quantity of milk available for sale	13,011¾ seers.

	Rs.	A.	P.
*Value of 13011¾ seers @ 4 annas 6 pies per seer	3,659	9	0
Add amount on account of rounding off of pies for converting them into pice in each bill	2	11	6
	3,662	4	6

Camp Izatnagar,
The 20th October 1927.

A. RANGASWAMI IYER,
Officer on Special Duty,
Commercial Audit Department.

GRANT No. 59—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "35—INDUSTRIES."				
A.—Industries:				
A. 1.—Industrial Education	...	70	...	70
A. 2.—Grant-in-aid (Bounties to Steel Industry):				
A. 2(1).—Bounties on steel rails and fish plates under Section 3 of Act XIV of 1924. — Original 35,00,000; Supplementary ...—2,50,000	32,50,000	29,69,838	2,80,162	...
A. 2 (2).—Bounties on Railway Wagons and under frames for Railway carriages constructed in India, under Section 4 of Act XIV of 1924 as amended. — Original... 11,14,000; Supplementary ... —2,45,000	8,69,000	8,46,060	22,940	...
A. 2 (3).—Other Bounties—				
Bounty for manufacture of steel ingots suitable for rolling or forging into any of the kinds of steel articles specified in Part VII of Schedule II to the Indian Tariff Act, 1894 ...	41,50,000	41,50,000	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2 (1).—Due to payment of bounty on rails and fishplates manufactured in March 1927 having been made during the next year.

A. 2 (2).—Due to the firms not having been able to complete the manufacture of the full number of railway wagons for which provision was made.

Service.		Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
C.—Indian School of Mines :						
C. 1—Pay of Officers.	Non-voted. Original	10,000	8,100	8,076	24	...
	Non-voted. Supplementary	—1,900				
	Voted ...	...	15,000	7,385	7,615	...
C. 2.—Pay of Establishments ...		...	15,600	14,274	1,326	...
C. 3.—Allowances, Honoraria, etc. ...	Non-voted. Original	...	1,800	1,524	276	...
	Non-voted. Supplementary	(a) 1,800				
	Voted ...	...	11,000	4,568	6,432	...
C. 4.—Supplies and Services ...		...	1,00,000	1,18,524	...	18,524
C. 5.—Contingencies ...		...	47,400	34,865	12,535	...
D.—English Charges (High Commissioner) on Stores		...	35,000	...	35,000	...
E.—Loss or Gain by Exchange ...		...	12,000	...	12,000	..
Totals ...	Non-voted...		41,28,900	38,25,498	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,03,402.	
	Voted ...		43,86,000	43,29,686	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 56,314.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Voted.—Due to postponement of appointments during the year and non-drawal of pay and leave salary of one officer for February 1927 within the year. Out of the saving Rs. 7,100 was surrendered to Government.

C. 2.—Due to postponement of certain appointments during the year. Saving of Rs. 1,800 was anticipated under this sub-head and surrendered to Government on 12th February 1927. The reduced appropriation however proved inadequate and had to be augmented by a reappropriation of Rs. 500 sanctioned on 19th March 1927.

C. 3.—Voted.—Due to non-attendance of certain members at the meetings of the Governing Body and to the fact that the last meeting was held too late in the year to admit of the travelling allowance in respect of this meeting being drawn before the end of the year. Out of the saving a sum of Rs. 4,000 was surrendered to Government.

C. 4.—Due to larger purchase of stores.

C. 5.—Due to non-utilisation of the full provision for purchase of fittings and furniture owing to postponement of some of the more important appointments to the staff. A sum of Rs. 7,400 was surrendered to Government.

D.—The appropriation under this head was wholly reduced by surrender (Rs. 15,000) and reappropriation (Rs. 20,000).

E.—Due to no payments having been made in England on Stores. The entire provision was surrendered.

NOTE.

A. 2.—Detailed statement of bounties paid during 1926-27 is appended.

(a) Includes an additional allotment of Rs. 2,500 sanctioned on 10th August 1926.

STATEMENT SHOWING THE DETAILS OF BOUNTIES PAID (SUB-HEAD A.-2).

Nature of Bounty.	To whom paid.	Quantity on which paid.	Rate of Bounty.	Amount paid.
				Rs.
1. Bounties on steel rails and fishplates under Section 3 of Act XIV of 1924 (Non-voted).	Messrs. The Tata Iron and Steel Company, Limited.	1,41,900 tons of steel rails.	Rs. 26 per ton on 5,636 tons and Rs. 20 per ton on 136,264 tons.	29,69,838
		4,797 tons of fishplates.	Rs. 26 per ton on 347 tons and Rs. 20 per ton on 4,450 tons.	
			Total .	29,69,838
2. Bounties on Railway wagons and underframes for Railway carriages constructed in India under Section 4 of Act XIV of 1924 as amended (Non-voted).	Messrs. Burn and Company, Limited.	1,000 wagons .	Rs. 276 per wagon	2,76,000
	Messrs. The Indian Standard Wagon Company, Limited.	1,750 wagons	1,426 wagons at Rs. 113 per wagon and 324 wagons at Rs. 335 per wagon	2,69,678
	Messrs. Jessop and Company, Limited.	388 wagons .	285 wagons at Rs. 402 per wagon and 103 wagons at Rs. 379 per wagon . .	1,53,607
	Messrs. The Peninsular Locomotive Company, Limited.	309 Wagons.	Rs. 475 per wagon . .	1,46,775
			Total .	8,46,060
3. Other Bounties.—Bounty for manufacture of steel ingots suitable for rolling or forging into any of the kinds of steel articles specified in Part VII of Schedule II to the Indian Tariff Act, 1894 (Voted).	Messrs. The Tata Iron and Steel Company, Limited.	494,047·6 tons of steel ingots.	Rs. 12 per ton on 70 per cent. of the total weight .	41,50,000
			Total .	41,50,000

GRANT No. 60—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Service.		Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36—AVIATION".						
A.—Pay and Allowances.	Non-voted. Original	...	4,000	366	3,634	...
	Non-voted. Supplementary	(a) 4,000				
	Voted Original	9,600	12,600	5,390	7,210	...
	Voted Supplementary	(b) 3,000				
B.—Works ...	Original	5,400	10,41,400	9,50,769	90,631	...
	Supplementary	(b) 10,36,000				
C.—Supplies and Services ...	Original	31,000	1,31,000	45,417	85,583	...
	Supplementary	(b) 1,00,000				
D.—Grants-in-aid			3,00,000	3,01,500	...	1,500
E.—Contingencies			4,000	364	3,636	...
Totals ...	Non-voted ...		4,000	366	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,634.*	
	Voted ...		14,89,000	13,03,440	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,85,560.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to the post of the Director remaining vacant during the year. The expenditure represents travelling allowance of a Royal Air Force officer in connection with Civil Aviation work.

A.—Voted.—Due to the office having been constituted very late in the year and to less touring. The supplementary grant proved unnecessary.

B.—Due mainly to over-estimate by the Army Department and Bombay Government of the cost of acquisition of land. A sum of Rs. 51,600 was reappropriated to this head by the Department of Industries and Labour on 4th February 1927 which proved unnecessary.

C.—Due to expenditure not having been incurred as anticipated and postponement of the survey of primary air routes. The supplementary grant proved excessive.

D.—Due to arrear payment.

E.—Due to over-estimate.

(a) Includes an additional allotment of Rs. 17,500 sanctioned on 23rd September 1926.

(b) Sanctioned by the Legislative Assembly in August 1926 (Rs. 1,41,000) and March 1927 (Rs. 9,95,000).

NOTE

Sub-head B.—Apart from the sum of Rs. 5,400 originally provided for the upkeep of building grounds at Bushire, Bunder Abbas and Chahbar, an additional grant of Rs. 10,26,000 was obtained to meet the cost of—

(i) acquisition of lands for airship bases at Bombay (Salsette) and Calcutta (Dum Dum) and for a Seaplane base at Rangoon (Monkey Point) and

(ii) levelling of the site for the aerodrome at Karachi for the Cairo-Karachi Aeroplane service.

The cost of (i) was estimated at Rs. 10,66,000, of which Rs. 70,000 was found by reappropriation and the balance Rs. 9,96,000 voted by the Legislative Assembly. The details of the works accounted for under this item are as follows :—

(a) *Acquisition of land for an airship base at Bombay (Salsette).*—Appropriation Rs. 3,25,000 ; expenditure Rs. 2,65,410 ; saving Rs. 59,590 due to over-estimate by the Bombay Government.

(b) *Acquisition of land for an airship base at Calcutta (Dum Dum)* Appropriation Rs. 1,41,000 ; expenditure Rs. 1,67,000 ; excess Rs. 26,000 due to under-estimate by the Army Department.

(c) *Acquisition of land for a Sea-plane base at Monkey Point, Rangoon.*—Appropriation Rs. 6,00,000 ; expenditure Rs. 4,92,442 ; saving Rs. 1,07,558 due to over-estimate by the Army Department.

As regards (ii), the work is estimated to cost, Rs. 25,000 only.

GRANT No. 61—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for the Salaries and Expenses in connection with COMMERCIAL INTELLIGENCE AND STATISTICS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Pay of Officers.	*Non-voted* Original	*37,840*	*36,026*	*37,294*	...	*1,263*
	Non-voted Supplementary ...	*—1,814*				
	Voted		25,560	23,920	1,640	...
B.—Pay of Establishments			1,36,190	1,34,217	1,973	...
C.—Allowances, and Honoraria, etc.	*Non-voted* Original	*4,160*	*5,511*	*7,448*	...	*1,957*
	Non-voted Supplementary	*1,351*				
	Voted		10,450	4,652	5,798	...
D.—Contingencies			24,800	22,392	2,408	...
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration ...			50,000	8,753	41,247	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due partly to change of incumbents (about Rs. 650) and partly to the surrender being in excess of the actual requirements (about Rs. 600). The excess remained uncovered.

A.—Voted.—Due to partial utilisation of the provision for leave salary. The grant was reduced to Rs. 23,920 by surrender in February 1927.

B.—Due chiefly to part utilisation of the provision for leave salary. The grant was reduced to Rs. 1,35,009 by surrender in February 1927 thereby reducing the saving to Rs. 792 only.

C. *Non-voted.*—The variation with the original appropriation was due to transfer to this head of the travelling allowance charges of non-voted officers and the adjustment of the cost of passages under the Superior Civil Service Rules, 1924, owing to change of classification introduced after the framing of the budget. The surrender of Rs. 5,123 in February 1927 resulted in an uncovered excess of Rs. 1,937.

C.—Voted.—Due to transfer from this head of travelling charges of non-voted officers *vide* C. Non-voted. The grant was reduced to Rs. 4,326 by surrender in February 1927 which was increased to Rs. 5,266 by an addition of Rs. 940 reappropriated in March 1927, resulting in a net saving of Rs. 614 only.

D.—Voted.—Due to economy. The grant was reduced to Rs. 22,960 by surrender in February 1927 thereby reducing the saving to Rs. 568 only.

E.—Due to Provincial Governments not having put forward any claim for the cost of registration for past years.

Service.		Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—Payments to Railways and Steamship Companies in connection with the compilation of Rail and River-borne statistics relating to Raw Cotton		...	1,868	...	1,868
Totals ...	*Non-voted*	*41,537*	*44,742*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,205.*	
	Voted ...	2,47,000	1,95,802	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 51,198.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G.—Voted.—Due to payment sanctioned after the framing of the budget. Rs. 2,694 was provided by reappropriation in March 1927 which left a saving of Rs. 826.

NOTE.

The net excesses under A. and C. (Non-voted) were due to surrenders made by the Director in excess of the available savings. This was brought to his notice on 17th March 1927 and suggestions were made for partial restoration of the amounts surrendered. The Director applied to Government accordingly, but no restoration of the amounts previously surrendered was made by the Government of India owing to late receipt of the application.

GRANT No. 62—EMIGRATION—INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—INTERNAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Expenditure in Assam:				
A. 1.—Pay, Allowances and Expenses of Administrative Establishment... ...	20,196	19,077	1,119	...
A. 2.—*Deduct*—Contribution by Assam Government	—6,096	—5,067	...	1,029
A. 3.—Pay, Allowances and Expenses of Medical Establishment	7,730	8,074	...	344
A. 4.—*Deduct*—Contribution by Tea District Labour Association	—2,880	—2,880	...	...
A. 5.—Grant-in-aid	50	45	5	...
A. 6.—Reserve	4,000	...	4,000	...
B.—Other Expenditure:				
B. 1.—Pay and Allowances	17,580	22,557	...	4,977
B. 2.—Contingencies	2,660	2,379	281	...
B. 3.—Grants-in-aid { *Original* Rs. 6,000; Supplementary (a) 26,045	*32,045*	*32,796*	...	*751*

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to entertainment of clerks on less pay (Rs. 534), vacancies in the post of peons (Rs. 232) and less expenditure on account of contingencies (Rs. 263).

A. 2.—The Government of Assam pays a contribution on account of the internal emigration work in district offices equivalent to the difference between the total actual expenditure on clerical and menial establishment and contingencies and a fixed sum of Rs. 3,840. The excess was due to savings under A. 1 and remained uncovered.

A. 3.—Due to entertainment of a Sub-Assistant Surgeon on higher pay. Excess to the extent of Rs. 88 remained uncovered.

A. 6.—Due to the fact that there was no serious outbreak of epidemic diseases in Assam. A sum of Rs. 3,000 was reappropriated to meet excesses in other provinces.

B. 1.—Excess occurred mainly in Bengal (Rs. 3,705) and Burma (Rs. 1,299), partly counterbalanced by a small saving in Madras. The excess in Bengal was due chiefly to arrear pay of the Assistant Superintendent of Emigration and that in Burma to leave allowances of an officer.

B. 3.—Due mainly to payment of local allowance to the Chairman, Assam Labour Board for the period of leave on average pay for 4 months. Excess remained uncovered.

(a) Sanctioned on 5th January 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
B.—Other Expenditure—*contd.*						
B. 4.—Charges transferred from Grant No. 63 (Emigration—External).	*Non-voted*	...	*1,000*	*600*	*400*	...
	Voted	...	1,760	1,860	...	100
B. 7.—Establishment charges paid to Provincial Governments.	*Original*	Rs. ...				
	Supplementary	(a) 7,200	*7,200*	*7,132*	*68*	...
Totals ...	*Non-voted*	... ...	*40,245*	*40,528*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 283.*	
	Voted ... Gross	...	53,976	53,992	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 16.	
	Voted ... Deductions	...	—8,976	—7,947		
	Voted ... Net	...	45,000	46,045	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 1,045.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 4.—*Non-voted* and Voted.—The provision for non-voted was increased and that for voted reduced, due to rounding.

B. 7.—*See* notes.

NOTES.

1. B. 1.—An allotment of Rs. 2,471 was sanctioned by the Finance Department from the reserve at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Sub-Head L).

2. B. 7.—As the Collector, Rangoon Town District and his Assistants perform certain duties in connection with the administration of the Central Subjects—Emigration (Internal) and Joint Stock Companies, the Government of India agreed to meet a share of the pay and allowances, etc., of these officers. A sum of Rs. 7,000 representing the share of the cost payable by the Central Government for the years ending 1924 was adjusted under this grant.

(a) Sanctioned on 11th March 1927.

GRANT No.63—EMIGRATION—EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—EXTERNAL.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".							
A.—Pay, Allowances and Expenses of Emigration Agents in Other Countries.	*Non-voted*	*Original*	22,200	25,800	25,538	262	...
		Supplementary	3,600 (a)				
	Voted	...	...	47,640	38,436	9,204	...
AA.—Grants-in-aid, Contributions, etc.		*Original*	...	1,750	1,750	...	...
		Supplementary	1,750 (b)				
B.—Pay of Emigration Officers and Medical Inspectors in India.	*Non-voted*	*Original*	6,400	7,072	7,072	...	...
		Supplementary	672 (c)				
	Voted	...	...	7,270	8,028	...	758
C.—Pay of Establishments		...	...	20,580	21,254	...	674
D.—Allowances, Honoraria, etc.	*Non-voted*	*Original*	...	1,500	1,490	10	...
		Supplementary	1,500 (d)				
	Voted	...	...	3,310	3,998	..	688

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due mainly to (i) a portion of the emoluments of an Agent having been debited to the Madras Government on account of his pension and appointment of a new Agent on a lower rate of pay than provided for (Rs. 4,462), (ii) classification of allowances of officers whose pay is non-voted having been changed from voted to non-voted (Rs. 2,754) and (iii) decreased charges for Consul, Reunion, owing to reduction in rate of exchange (Rs. 1,504). A sum of Rs. 1,550 was surrendered to Government.

B.—Voted.—Due to the appointment, owing to abnormal movement of emigrants from Madras to Singapore, of a full-time Protector of Emigrants at Negapatam in place of a Port Officer who was formerly doing the duties.

D.—Voted.—Is the net result of an excess of Rs. 988 in Madras and a saving of Rs. 300 in Bengal. The excess in Madras was due to extra payments of travelling allowance.

(a) Includes an additional appropriation of Rs. 4,700 sanctioned on 15th November 1926.

(b) Includes an additional appropriation of Rs. 1,150 sanctioned on 28th March 1927.

(c) Includes an additional appropriation of Rs. 472 sanctioned on 1st February 1927.

(d) Includes an additional appropriation of Rs. 1,700 sanctioned on 15th November 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.	
			Rs.	Rs.	Rs.	Rs.	
E.—Contingencies			8,060	7,985	75	...	
F.—*Deduct*—Share of charges in Bengal transferred to "Emigration—Internal" (Grant No. 62).	*Non-voted* ...		—600	—600	...	...	
	Voted ...		—1,860	—1,860	...	...	
Totals ...	*Non-voted*	*Gross* ...	*36,122*	*35,850*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 272.*
		Deductions	—600	—600			
		Net	*35,522*	*35,250*			*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 272.*
	Voted ..	Gross ...	86,860	79,701			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 7,159.
		Deductions	—1,860	—1,860			
		Net ...	85,000	77,841			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 7,159.

NOTE.

Total fees realised during 1926-27, Rs. 3,85,113; expenditure Rs. 1,13,091. The excess of receipts over expenditure during 1926-27 is due mainly to the high figures of Indian labourers emigrating to British Malaya and Ceylon from Madras which reached a total of 2, 51,160 in 1926.

GRANT No. 64—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".						
A.—Pay of Officers .	*Non-voted* Original	2,000				
	Non-voted Supplementary	—1,148	852	...	852	
	Voted	...	42,185	37,396	4,789	...
B.—Pay of Establishments	...	...	40,728	40,421	307	...
C.—Allowances, Honoraria, etc.	*Non-voted* Original	...				
	Non-voted Supplementary	148	148	...	148	...
	Voted	...	5,426	6,619	...	1,193
D.—Contingencies	... ...	...	19,739	19,104	635	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Saving occurred in Bombay and was due to non-utilisation of the provision for passage pay.

A.—Voted.—Mainly due to deputation of the permanent incumbent and the appointment of an officiating officer on minimum pay in Bengal.

C.—*Non-voted.*—A reappropriation of Rs. 148 was sanctioned by the Finance Department from A—non-voted to meet the cost of passage in the Bombay Circle; but as the charge was voted, the provision remained unutilised.

C.—Voted.—Mainly due to payment of fees for investigating the affairs of certain Joint Stock Companies in the Punjab (Rs. 1,956.)

D.—Excesses occurred in Bihar and Orissa (Rs. 300) and the Punjab (Rs. 63) against savings aggregating Rs. 998 in other provinces. In Punjab the grant (Rs. 1,000) was increased by Rs. 200 and reduced by Rs. 1,122 by orders of reappropriation during the course of the year, as a result of which the net grant available for expenditure amounted to Rs. 78 against which the expenditure incurred was Rs. 1,063 resulting in a net excess of Rs. 985 which remained uncovered.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
E.—Establishment charges paid to Provincial Governments :						
E. 1.—Madras			15,000	15,000	...	...
E. 2.—United Provinces			9,422	8,917	505	...
E. 3.—Punjab			2,500	2,538	...	38
		Rs.				
E.—4.—Burma. Non-voted	Original	...				
	Supplementary	(a) 3,566	3,566	3,566	...	...
			...	...	...	...
Voted			...	8,369	...	8,369
Totals ... Non-voted ...			4,566	3,566	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,000.*	
Voted ...			1,35,000	1,38,364	Excess of Gross Expenditure (Voted) compared with Gross Grant, Rs. 3,364.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

E. 4.—Non-voted.—*See* Notes.

E. 4.—Voted.—Due to arrear payment on account of share of the cost of Assistant to the Collector, Rangoon Town District, for doing Joint Stock Companies' work.—*See* Notes.

NOTES.

1. Allotments aggregating Rs. 8,851 were sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant No. 72—Miscellaneous—Sub- head L).

2. Total receipts on account of registration of Joint Stock Companies during 1926-27 amounted to Rs. 1,77,661.

3. E. 4.—Non-voted and voted.—*See* Note in Grant 62. Emigration (Internal). The amount payable by the Central Government for the three years ending 1923-24 amounted to Rs. 12,000 (Rs. 4,000 under non-voted and Rs. 8,000 under voted) and this was adjusted under this grant.

(a) Sanctioned in February 1927.

GRANT No. 65—MISCELLANEOUS DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Imperial Library:				
A. 1.—Pay of officers	*18,650*	*18,000*	*650*	...
A. 2.—Pay of Establishments ...	35,520	34,173	1,347	...
A. 3.—Purchase of books and publications	18,700	14,423	4,277	...
A. 4.—Other Expenses including Allowances, Honoraria, etc. ...	11,840	11,454	386	...
B.—Examinations	9,500	6,714	2,786	...
C.—Explosives:				
C 1.—Pay of Officers. *Non-voted.* *Original* Rs. 24,600; Supplementary —600	*24,000*	*24,000*	...	...
C 1.—Pay of Officers. Voted	29,230	22,581	6,649	...
C. 2.—Pay of Establishments ...	16,620	17,511	...	891

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—

A. 1.—*Non-voted.*—Due to non-utilization of the provision for leave salary.

A. 2.—Due to casualties and part utilisation of the provision for leave salary.

A. 3.—Due chiefly to no expenditure having been incurred for the publication of Persian Manuscripts and also to economy.

B.—The savings in the United Provinces (Rs. 2,654 due to the appointment of the Public Service Commission), Bihar and Orissa (Rs. 1,000 due to non-submission of claims by the non-official members of the Selection Committee which met for interviewing candidates for the Indian Police Service Examination), Burma (Rs. 1,000 due to no charges in connection with the Indian Civil Service and Imperial Police Service Examinations having been incurred) and Pay and Accounts Office, Miscellaneous Central Departments (Rs. 418), were partly counterbalanced by excesses in the accounts of the Pay and Accounts Officer, Secretariat (Rs. 2,059 due to an expenditure of Rs. 4,013 in connection with the Indian Audit and Account Service Examination having been incurred towards the close of the year when it was too late to apply for additional appropriation), Central Provinces (Rs. 144), Punjab (Rs. 50) and Madras (Rs. 33). The excess in the accounts of the Pay and Accounts Officer, Secretariat, remained uncovered.

C. 1.—Voted.—Due to abolition of a post (Rs. 4,200), delay in the appointment of a certain officer (Rs. 449) and non-utilisation of the provision for leave salary (Rs. 2,000.)

C. 2.—Due to extra establishment sanctioned during the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Explosives : *(contd)*				
C. 3.—Travelling Allowances. — *Non-voted.* — *Original* ...				
Supplementary (a) 8,200	8,200	7,498	702	...
Voted	33,470	18,967	14,503	...
C. 4.—Other Expenses — *Non-voted* ...	750	750	...	...
Voted ...	6,610	7,117	...	507
C. 5.—Establishment and other charges paid to other Governments, Departments, etc.	1,500	213	1,287	...
D.—Controller of Patents and Designs :				
D. 1.—Pay and Allowances of Officers and Establishments	48,520	46,842	1,678	...
D. 2.—Charges for Printing Patent Specification	11,000	12,244	...	1,244
D. 3.—Contingencies	3,460	4,658	...	1,198
E.—Actuary to the Government of India. — *Non-voted* — *Original* 24,000				
Supplementary (b) 1,100	25,100	19,197	5,903	...
Voted	9,630	9,597	33	...
F.—Indian War Memorial	10,400	9,905	495	...
G. 2.—Miscellaneous Charges	...	134	...	134
H.—Coal Grading Board :				
H. 1.—Gross Charges	24,600	...	24,600	...
H. 2.—*Deduct* - Recoveries... ...	—24,600	...	...	24,600

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 3.—*Non-voted.*—Due to curtailed inspection work.

C. 3.—Voted.—Due to transfer from this head of travelling allowances of non-voted officers and curtailment of inspection work.

C. 4.—Voted.—Due to increased expenditure on purchase of furniture for additional rooms allotted to the Explosives Department.

C. 5.—The exact amount payable could not be ascertained by the Chief Inspector until receipt of bills from the Chemical Examiner to the Government of Bengal.

D. 1.—Due chiefly to part utilization of the provision for leave salary.

D. 2.—Due to increased cost of printing.

D. 3.—Due to increased electric charges and share of charges on Municipal taxes and caretaker's contingencies of the premises occupied by the Controller's Office.

E. *Non-voted.*—Due to leave out of India of the permanent incumbent and less touring. The supplementary appropriation was quite unnecessary.

G. 2.—Represents charges debited to the Government of Bengal on account of share of leave salary of an officer in respect of services rendered under the Central Government. The excess remained uncovered. The adjustment was made after the close of the year.

H. 1. and H. 2.—The original grants against H. 1. and H. 2 were reduced to Rs. 6,000 and—Rs. 6,000 respectively by an order of re-appropriation as debits and credits to the extent of the reduced grants were anticipated from the Audit Officer, Railway Collieries. No debits and credits were, however, passed on to the Accountant General, Central Revenues by the said Audit Officer. (*Vide* Notes).

(a) Includes supplementary appropriation of Rs. 9,300 sanctioned on 10th August 1926.

(b) Sanctioned on 16th July 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
I.—English charges (High Commissioner) on stores			1,000	80	920	...
J.—Loss or Gain by Exchange			...	27	...	27
TOTALS ...	*Non-voted*		*76,700*	*69,445*	*Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 7,255.*	
	Voted ...	Gross ...	2,71,600	2,16,640	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 54,960.	
		Deductions	—24,600	...	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 30,360.	
		Net ...	2,47,000	2,16,640		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

J.—Excess remained uncovered.

NOTES.

1. The following amounts aggregating Rs. 22,173 were surrendered to Government :—

A. 3.—Rs. 2,848.

B.—Rs. 1,750.

C. 1.—Rs. 4,345.

C. 3.—Rs. 11,600.

C. 4.—Rs. 1,200.

F.—Rs. 430.

2. H.—The provision under "H.—Coal Grading Board" was made as a precautionary measure to ensure that lent Government servants (the Secretary in the present case) should get their salaries in time, should the resources of the Board prove inadequate to meet the charges at any time. But as a matter of fact the Board did not operate on the provision during 1925-26. Nor was it operating on the provision for 1926-27. The Audit Officer, Railway Collieries contended therefore that there was no special advantage in following the round-about way of passing on both debits and credits to the Accountant General, Central Revenues. As a result of protracted correspondence it was mutually agreed that the transactions need not appear in the books of the latter. It has since been decided that it is undersirable to treat any expenditure or receipts on the Board's Account as Government expenditure and revenue and that payments made by Government on behalf of the Board should more suitably be treated as advances to the Board and recorded under "Section P—Deposits and Advances—Advances Repayable." No provision has accordingly been made under this sub-head for 1927-28.

GRANT No. 66—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended in the Year ended 31 March 1927, compared with the Sum Granted to pay the salaries and Other Expenses of the Indian Stores Department.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
MAJOR HEAD "37-A.—INDIAN STORES DEPARTMENT".			Rs.	Rs.	Rs.	Rs.
A.—Headquarters Establishment—		Rs.				
A. 1.—Pay of Officers	*Non-voted* — *Original*	*79,600*				
	Non-voted — Supplementary	*—38,500*	*41,100*	*41,001*	*99*	...
	Voted	...	1,89,030	1,80,879	8,151	...
A. 2.—Pay to Establishments ...		...	2,22,250	2,33,403	...	11,153
A. 3.—Allowances, Honoraria, etc.	*Non-voted* — *Original*	...				
	Non-voted — Supplementary	*15,800*	*15,800*	*10,595*	*5,205*	...
	Voted	...	68,350	62,768	5,582	...
A. 4.—Supplies and Services ...		...	12,500	103	12,397	...
A. 5.—Contingencies		...	45,770	57,652	...	11,882
A. 6.—Grants-in-aid, Contributions, etc. ...		...	...	*2,136*	...	*2,136*

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Mainly due to the appointment of second Assistant Director of Inspection having remained vacant during the year.

A. 2.—Due to entertainment of additional establishment provision for which was made under the sub-head "I Lump provision, etc."

A. 3.—*Non-voted.*—Due to smaller expenditure under "cost of passages granted under the Superior Civil Services Rules, 1924" (Rs. 2,099), to the adjustment of contribution for passages of officers on deputation from other Departments under separate sub-head A. 6 (Rs. 2,136), and to smaller charges under Travelling and Hill Journey Allowances (Rs. 970).

A. 3.—Voted.—Mainly due to smaller expenditure under travelling allowance (Rs. 4,638) and Hill Journey allowance (Rs. 2,288), mostly as the result of a reduction in Railway fares.

A. 4.—Due to adjustment of charges relating to "Extra Departmental Inspections" under sub-head C.

A. 5.—Due mainly to larger expenditure on account of postage and telegram charges and advertisement charges as a result of increased activities of the Department.

A. 6.—As explained under A. 3—Non-voted above.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Purchase circles :				
B. 1.—Pay of Officers	60,840	62,249	...	1,409
B. 2.—Pay of Establishments ...	39,360	42,766	...	3,406
B. 3.—Allowances, Honoraria, etc. ...	18,400	22,987	...	4,587
B. 5.—Contingencies	13,300	17,666	...	4,366
C.—Inspection Circles :				
C. 1.—Pay of Officers	1,98,420	1,72,953	25,467	...
C. 2.—Pay of Establishments ...	1 26,000	1,16,699	9,301	...
C. 3.—Allowances, Honoraria, etc. ...	66,310	57,987	8,323	...
C. 4.—Supplies and Services ...	10,200	39,250	...	29,050
C. 5.—Works	17,000	20,349	...	3,349
C. 6.—Contingencies	20,070	28,925	...	8,855
D.—Government Test House :				
D. 1.—Pay of Officers	58,670	53,481	5,189	...
D. 2.—Pay of Establishments ...	84,750	79,683	5,067	...
D. 3.—Allowances, Honoraria, etc. ...	8,250	7,524	726	...
D. 4.—Supplies and Services ...	21,160	21,413	...	253
D. 5.—Works	...	260	...	260
D. 6.—Contingencies	15,970	15,557	413	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Due to the revision of pay of a certain officer with retrospective effect.

B. 2.—Due to entertainment of additional establishment owing to expansion of the Department provision for which was made under sub-head I.

B. 3.—Due to transfers of officers owing to leave arrangements (about Rs. 3,255) and to the revision of Calcutta House Allowance Rules (Rs. 1,332).

B. 5.—Due to the renting of additional accommodation for the Bombay Purchase Circle and to larger expenditure on advertisements in the Calcutta Purchase Circle.

C. 1.—Due to certain appointments having remained vacant during the greater part of the year.

C. 2.—Due to some of the sanctioned appointments not having been filled during the year.

C. 3.—Due to smaller expenditure owing to certain superior appointments having remained vacant.

C. 4.—Due to the adjustment of expenditure on account of "Extra Departmental Inspections" against the grant of the Indian Stores Department in respect of all stores (other than those of non-commercial Department of Central Government) the inspection of which was entrusted to Indian Stores Department.

C. 5.—Due to expenditure on special repairs (Rs. 3,250) and improvements to water supply arrangement (Rs. 668) to certain office buildings and residential quarters attached to the Calcutta Inspection Circle. The excess was partly counterbalanced by savings under other works (Rs. 569).

C. 6.—Due to increased activities of the Department (Rs. 6,930) and to the renting of additional accommodation for the Bombay Inspection Circle (Rs. 1,925).

D. 1.—Mainly due to the drawal of leave salary by an officer from the Home Treasury.

D. 2.—Due to the promotion of a senior subordinate to gazetted rank (Rs. 3,503) and to some of the appointments having remained vacant for a portion of the year (Rs. 2,257).

D. 3.—Due to smaller expenditure under travelling allowance.

D. 5.—Due to expenditure on additions and repairs to electric installation at the Government Test House, Alipur.

D. 6.—Due to smaller expenditure on miscellaneous contingencies.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
E.—Metallurgical Inspectorate :						
E. 1.—Pay of Officers	*Non-voted*		*1,200*	*1,161*	*39*	...
	Voted		84,640	79,809	4,831	...
E. 2.—Pay of Establishments			53,550	50,530	3,020	...
		Rs.				
E. 3.—Allowances, Honoraria, etc.	*Non-voted*	*Original* ...	*1,100*	*1,091*	*9*	...
		Supplementary *1,100*				
	Voted		6,580	6,154	426	...
E. 4. Supplies and Services			16,000	9,098	6,902	...
E. 5.—Works			72,200	71,245	955	...
E. 6.—Contingencies			10,630	9,957	673	...
F.—English Charges (High Commissioner) on stores			11,000	6,563	4,437	...
G.—Loss or Gain by Exchange			4,000	2,226	1,774	...
I. Lump provision for the expansion of the Indian Stores Department.	*Non-voted*	*Original* *1,200*	...	...	...	...
		Supplementary *1,200*				
	Voted		71,800	...	71,800	...
Totals	*Non-voted*		*59,200*	*55,984*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,216.*	
	Voted		16,27,000	15,30,136	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 96,864.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

E. 1.—Voted.—Due to the appointment of an Inspector of Stores having remained vacant for a portion of the year.

E. 2.—Due to (1) the promotion of a senior subordinate to gazetted rank, (2) some of the sanctioned appointments having remained vacant for a portion of the year and (3) employment of junior subordinates in the place of seniors promoted or resigned.

E. 3.—Voted.—Due to smaller expenditure under travelling allowance.

E. 4.—Mainly due to smaller expenditure on the purchase of chemicals and apparatus and on repairs to buildings.

E. 5.—Due to smaller expenditure on the acquisition of land for residential quarters at Jamshedpur.

E. 6.—Due chiefly to smaller expenditure on miscellaneous contingencies of the office.

F.—Mainly due to reduction in indents and liabilities (about Rs. 1,000) carried forward. Rs. 2,000 surrendered to Government.

G.—Due to smaller expenditure in England.

I.—Voted.—Out of the amount, Rs. 65,600 were reappropriated to other sub-heads to provide funds for expenditure in connection with the expansion of the Indian Stores Department. The balance of Rs. 6,200 was surrendered to Government.

NOTE.

Allotment aggregating Rs. 67,050 were surrendered to Government.

DETAILED STATEMENT of expenditure on important new works.

(Sub-heads C. 5 and E. 5.)

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	I. Major works above Rs. 50,000 specifically provided for in the Budget—				
	(a) *Estimated to cost above Rs. 50,000—*				
1	Construction of residential quarters for the staff of the Metallurgical Inspector at Jamshedpur . .	13,200	10,138	3,062	...
2	Construction of additional quarters for the staff of the Calcutta Inspectorate and the Metallurgical Inspectorate at Jamshedpur .	76,000	65,955	10,045	...
	(b) *Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000* . . .	...	...	...	...
	II. Other major works specifically provided for in the Budget—				
	All works collectively . . .	...	...	..	...
	III. Unforeseen major works not specifically provided for in the Budget	...	...	...	...
	IV. Major works—				
3	All works collectively . . .	...	15,761	...	15,761
	Total .	89,200	91,854	13,107	15,761
				Net excess .	2,654

Observations.

1. Estimate Rs. 2,13,200 ; total expenditure Rs. 2,10,138 ; works completed.

2. Estimate Rs. 66,881 ; works completed.

3. This includes five different works for which there was no specific provision in the Budget and funds were provided by reappropriation. Four of the works were completed during 1926-27 and one is still in progress.

A.

Profit and Loss Account of the Indian Stores Department for the year 1926-27.

Dr.

Particulars.	Amount. Rs.
1. To Pay of Officers	4,98,705
2. To Pay of Establishment	4,47,311
3. To Allowances	1,43,109
4. To Supplies and Services...	51,438
5. To Contingencies	88,253
6. To Petty Construction and Repairs	11,158
7. To Pensionary charges	62,236
8. To Government Contribution to Provident Fund ...	36,300
9. To Leave salary paid in England	53,299
10. To Interest on Capital Outlay	62,453
11. To Depreciation Charges...	26,055
12. To Cost of Audit and Accounts	1,30,991
13. To Share of Headquarters Administration charges debitable to Local organisations of the Department :—	
(a) To share of cost of Headquarters Direction and Intelligence Branches transferred to Purchase and Inspection Organisations	3,22,733
(b) To share of charges relating to Headquarters Inspection transferred to other Inspection Circles	2,25,491
14. To Stationery and Printing charges	6,013
15. To Service rendered by other branches of the Department :—	
(i) Purchase Branches	19
(ii) Metallurgical Inspectorate	3,811
(iii) Government Test House	51,133
16. To Share of Tests made by other branches for Headquarters :— Government Test House	274
Total Charges ...	22,20,782
Deduct—Amount debitable to Development of Industries ...	—1,00,768
Total ...	21,20,014

Cr.

Particulars.			Amount. Rs.
1. By recoveries of fees for tests, etc., from Government Departments, (Railways and Private firms and Individuals ...			9,01,963
2. By 1 per cent. Inspection Charges			2,06,877
3. By 1 per cent. Purchase Charges			3,98,822
4. By Miscellaneous Receipts			36,672
5. By tests made on behalf of other branches of the Department			51,407
6. By Departmental charges on account of purchase for other branches of the Department			19
7. By Charges on account of inspection for other branches of the Department			3,811
8. By share of Headquarters administration charges debitable to local organisations of the Department per contra :—			
(i) Other inspection Circles ...	1,61,065		
(ii) Government Test House ...	32,213		
(iii) Metallurgical Inspectorate ..	32,213		
			2,25,491
By net Loss for the year			2,94,052
Total ...			21,20,041

Notes.—1. This statement represents consolidated figures relating to several organisations.
2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.
3. The *Pro-forma* Profit and Loss Accounts of the Indian Stores Department for 1925-26 have since been completely audited.

P. N. MUKHERJI,
Audit Officer, Indian Stores Department.

B.

Profit and Loss Account of the Purchase Circles of the Indian Stores Department for the year 1926-27.

Dr. Particulars.	Amount. Rs.	Cr. Particulars.	Amount. Rs.
1. To Pay of Officers	1,32,121	1. By Recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals ...	...
2. To Pay of Establishment...	1,39,402	2. By 1 per cent. Inspection charges	...
3. To Allowances	48,863	3. By 1 per cent. purchase charges	3,98,822
4. To Supplies and Services...	103	4. By Miscellaneous Receipts	25,308
5. To Contingencies	37,409	5. By Departmental charges on account of purchase for other branches of the Department	19
6. To Petty Construction and Repairs	...		
7. To Pensionary Charges	27,556		
8. To Government Contribution to Provident Fund ...	10,952		
9. To Leave Salary paid in England	13,358		
10. To Interest on Capital Outlay	829		
11. To Depreciation Charges...	1,002		
12. To Cost of Audit and Accounts	39,511		
13. To Share of Headquarters Administration Charges debitable to local organisations of the Department :—			
(a) To share of cost of Headquarters Direction and Intelligence Branches transferred to Purchase Organisations	2,04,491		
14. To Stationery and Printing Charges	1,921		
15. To Service rendered by other branches of the Department—			
(i) Purchase Branches	...		
(ii) Government Test House	33,849		
16. To Share of Tests made by other branches for Headquarters :— Government Test House	274		
Total Charges ...	6,91,641	By Net Loss for the year	2,27,995
Deduct—Amount debitable to Development of Industries ...	—39,497		
Total ...	6,52,144	Total ...	6,52,144

Notes.—1. This statement represents consolidated figures relating to several organisations.

2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,

Audit Officer, Indian Stores Department.

C.

PROFIT and LOSS ACCOUNT of the INSPECTION CIRCLE of the INDIAN STORES DEPARTMENT for the year 1926-27.

Dr.

Particulars.	Amount. Rs.
1. To Pay of Officers	2,32,132
2. To Pay of Establishment...	1,77,696
3. To Allowances	79,477
4. To Supplies and Services	32,958
5. To Contingencies	26,311
6. To Petty Construction and Repairs	1,440
7. To Pensionary Charges	22,566
8. To Government Contribution to Provident Fund... ...	15,177
9. To Leave Salary paid in England	21,037
10. To Interest on Capital Outlay	4,393
11. To Depreciation Charges...	2,902
12. To Cost of Audit and Accounts	54,926
13. To Share of Headquarters Administration Charges debitable to local organisations of the Department :—	
(a) To Share of cost of Headquarters Direction and Intelligence branches transferred to Inspection Organisation.	1,18,242
(b) To Share of Charges relating to Headquarters Inspection transferred to other Inspection Circles.	1,61,065
14. To Stationery and Printing Charges	2,820
15. To Service rendered by other branches of the Department :—	
(i) Purchase Branches	2
(ii) Government Test House	17,248
(iii) Metallurgical Inspectorate	3,699
Total Charges ...	9,74,101
Deduct—Amount debitable to Development of Industries ...	—32,213
Grand Total ...	9,41,888

Cr.

Particulars.			Amount. Rs.
1. By Recovery of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals ...			3,65,974
2. By 1 per cent. Inspection charges			2,00,084
3. By Miscellaneous Receipts			2,450
4. By share of Headquarters administration charges debitable to local organisations of the Department per contra :—			
(i) Other Inspection Circles ...	1,61,065		
(ii) Government Test House	32,213		
(iii) Metallurgical Inspectorate ...	32,213		
			2,25,491
By Net Loss for the year			1,47,889
Total ...			9,41,888

NOTES.—1. This statement represents consolidated figures relating to several organisations.

2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,
Audit Officer,
Indian Stores Department.

D.

PROFIT and LOSS ACCOUNT of the GOVERNMENT TEST HOUSE, OF THE INDIAN STORES DEPARTMENT, for the year 1926-27.

Dr. Particulars.	Amount. Rs.	Cr. Particulars.	Amount. Rs.
1. To Pay of Officers	53,481	1. By Recoveries on account of fees for tests, made on behalf of Government Departments, Railways and Private firms and Individuals	1,28,657
2. To Pay of Establishment	79,683		
3. To Allowances	7,524	2. By 1 per cent. Inspection Charges	...
4. To Supplies and Services	11,696		
5. To Contingencies	15,070	3. By Miscellaneous receipts	615
6. To Petty construction and repairs	2,587		
7. To Pensionary charges	5,941	4. By Departmental charges on account of Tests made for other branches of the Department :—	
8. To Government Contribution to Provident Fund	4,687		
9. To Leave salary paid in England	11,433	(a) Purchase Circle ... 34,123	
10. To Interest on Capital Outlay	35,399		
11. To Depreciation charges	14,039	(b) Inspection Circle ... 17,248	
12. To Cost of Audit and Accounts	15,981		
13. To Share of Headquarters Administration charges debitable to Local Organisations of the Department :—		(c) Metallurgical Inspectorate ... 36	
(a) To share of cost of Headquarters Direction and Intelligence branches transferred to Purchase and Inspection Organisations	...		51,407
(b) To share of charges relating to Headquarters Inspection transferred to other Inspection Circles	32,213		
14. To Cost of Stationery and Printing	714	By Net Loss	80,840
15. To Service rendered by other branches of the Department :—			
(i) Purchase Circle	17		
(ii) Metallurgical Inspectorate	112		
Total Charges	2,90,577		
Deduct—Amount debitable to Development of Industries	—29,058		
Total	2,61,519	Total	2,61,519

N. BRODIE,
Superintendent, Government Test House.

The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,
Audit Officer, Indian Stores Department.

E.

PROFIT AND LOSS ACCOUNT of the METALLURGICAL INSPECTORATE, INDIAN STORES DEPARTMENT, for the year 1926-27.

Dr.

Particulars.	Amount.
	Rs.
1. To Pay of Officers	80,971
2. To Pay of Establishment	50,530
3. To Allowances	7,245
4. To Supplies and Services	6,671
5. To Contingencies	9,463
6. To Petty construction and repairs	7,131
7. To Pensionary charges	6,173
7(a) To Government Contribution to Provident Fund ...	5,484
8. To Leave salary paid in England	7,471
9. To Interest on Capital Outlay	21,832
10. To Depreciation charges	8,112
11. To Cost of Audit and Accounts	20,573
12. To Share of Headquarters Administration charges debitable to local organisations of the Department :—	
(a) To share of cost of Headquarters Direction and Intelligence branches transferred to Purchase and Inspection organisations	...
(b) To share of charges relating to Headquarters Inspection transferred to other Inspection Circles ...	32,213
13. To Stationery and Printing charges	558
14. To service rendered by other branches of the Department :—	
(i) Purchase Branches	...
(ii) Goverment Test House	36
To Net Profit	1,61,772
Total ...	4,26,235

Cr.

Particulars.	Amount.
	Rs.
1. By recoveries of fees for tests, etc., from Government Departments, Railways and Private firms and individuals ...	4,07,332
2. By 1 per cent. inspection charges	6,793
3. By Miscellaneous receipts	8,299
4. By Tests made on behalf of other branches of the Department	
5. By charges on account of inspection for other branches of the Department	3,811
Total ...	4,26,235

E. A. WRAIGHT,
Metallurgical Inspector, Jamshedpur.

The figures in the above statement do not represent audited figu es and are subject to revision on completion of audit.

P. N. MUKHERJI,
Audit Officer, Indian Stores Department.

GRANT No. 67—CURRENCY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31 March 1927, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "38—CURRENCY."				
A.—Controller and Deputy Controllers of the Currency:				
A. 1.—Pay of Officers. Non-voted (Original Rs. 80,600; Supplementary (a) Rs. 3,800)	84,400	97,676	...	13,276
A. 1.—Pay of Officers. Voted	60,322	37,678	22,644	...
A. 2.—Pay of Establishments ...	3,00,571	1,80,202	1,20,369	...
A. 3.—Allowances, Honoraria, etc. Non-voted (Original Rs. 6,400; Supplementary (b) Rs. 14,200)	20,600	20,190	410	...
A. 3.—Allowances, Honoraria, etc. Voted ...	24,837	6,615	18,222	...
A. 4.—Contingencies	59,200	46,332	12,868	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Excess occurred in Bombay (Rs. 26,604) due to the post of the Deputy Controller of the Currency having been held by non-voted officers throughout the year while provision was made for a voted officer, and was partly counterbalanced by savings mainly in Bengal (Rs. 13,230) due to change of incumbency of the post of the Deputy Controller of the Currency (*see* Notes).

A. 1.—Voted.—Savings occurred mainly in Bombay (Rs. 35,237) due to the reason stated in A. 1—Non-voted and also to non-utilisation of the provision for leave salary (Rs. 5,232), and were partially counterbalanced by excesses in Madras (Rs. 9,963) due to payment in Madras of the leave salary of an officer, and in Bengal (Rs. 4,662) due to the appointment of a voted officer in the latter part of the year.

A. 2.—Includes a lump provision of Rs. 1,00,000 on account of temporary establishment in all currency offices (*see* Notes). This being eliminated, the saving of Rs. 20,369 was mainly due to unfilled vacancies and deputation of certain clerks.

A. 3.—*Non-voted.*—Is the net result of (i) savings in Bengal (Rs. 6,232) due to curtailment of the tour programme of the Controller of the Currency (*see* Notes) and in the grant of the Deputy Controller of the Currency, Northern India (Rs. 2,879) due to less touring owing to the abandonment of the schemes of development of exchange facilities at important sub-treasuries and of (ii) excess in Bombay (Rs. 8,701) due to the reason stated in A. 1—*Non-voted.*

A. 3. Voted.—Composed of savings (i) in the grant of the Deputy Controller of the Currency, Northern India (Rs. 3,600) due to no touring owing to the abandonment of the scheme of development of exchange facilities at important sub-treasuries and (ii) in Bengal (Rs. 9,308) and Bombay (Rs. 5,314) due to travelling expenses of non-voted officers having been charged to A. 3—non-voted.

A. 4.—Mainly in Bombay (Rs. 6,258) and Bengal (Rs. 4,617) due chiefly to smaller expenditure on service postage and telegrams.

(a) Net appropriation and includes additional allotment of Rs. 5,000 sanctioned on 22nd January 1927.

(b) Sanctioned on 16th July 1926 (Rs. 9,000), 22nd January (Rs. 4,000) and 15th March 1927 (Rs. 1,200).

(c) " " 22nd January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Currency Offices :				
B. 1.—Pay of Officers. *Non-voted* ...	*32,900*	*18,699*	*14,201*	...
Voted ...	1,20,500	1,22,455	...	1,955
B. 2.—Pay of Establishments, Treasurers' Department	8,16,705	8,45,716	...	29,011
B. 3.—Pay of Establishments, General Department	3,75,840	4,04,916	...	29,076
B. 4.—Allowances, Honoraria, etc. *Non-voted* *Original* Rs. 1,600				
Non-voted Supplementary *7,000* (c)	*8,600*	*8,320*	*280*	...
Voted ...	91,481	85,464	6,017	...
B. 5.—Contingencies	1,86,684	1,53,225	33,459	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—*Non-voted.*—Composed of savings in the United Provinces (Rs. 7,855) due to an officer having proceeded on leave out of India, in the Punjab (Rs. 3,717) due to the appointment for part of the year of an officer whose pay was voted and in Bengal (Rs. 2,629) due to change or incumbent and non-utilisation of the provision for passage pay.

B. 1.—Voted.—Excesses occurred in the United Provinces (Rs. 3,649) due to the appointment of a voted officer in place of a non-voted one, in Madras (Rs. 1,322) and in the Punjab (Rs. 1,054), partially counterbalanced by savings chiefly in Bombay (Rs. 4,375) due to casualty and change in personnel.

B. 2.—Excesses aggregating Rs. 37,607 due to entertainment of temporary establishment occurred in the United Provinces (Rs. 7,521), Burma (Rs. 2,958), Madras (Rs. 9,525), Bombay (Rs. 2,893), and the Punjab (Rs. 14,710), and were partially counterbalanced by saving in Bengal (Rs. 8,596) due chiefly to deputation to temporary establishment charged to B. 3.

B. 3.—Excesses occurred in Bengal (Rs. 33,651), United Provinces (Rs. 189) and the Punjab (Rs. 1,286) due mainly to entertainment of temporary establishment, and were partially counterbalanced by savings in other provinces, mainly in Madras (Rs. 3,945) due to retirement of certain members of the establishment and non-utilisation of the full provision for leave salary.

B. 4.—*Non-voted.*—Saving occurred in Bengal (Rs. 4,338), and were partially counterbalanced by excesses in United Provinces (Rs. 3,954) due to cost of passage granted to an officer having proceeded on leave out of India (*see* Notes) and the Punjab (Rs. 104). The excess in the Punjab remained uncovered.

B. 4.—Voted.—Except in the United Provinces where there was an excess of Rs. 694, saving occurred in other provinces, chiefly in Bombay (Rs. 3,264) due to smaller number of remittances of treasure owing to less demand for money and Bengal (Rs. 2,013) due to transfer from this head of travelling allowances of non-voted officers.

B. 5.—Barring an excess of Rs. 2,800 in the Punjab, there were savings in other provinces, mainly in Bombay (Rs. 16,570) and Bengal (Rs. 12,498). The saving in Bombay was mainly due to (1) less expenditure in the item for "Bags and Remittance charges" owing to the number of remittances of note-form cases despatched to the several centres being smaller than anticipated (Rs. 11,000), (2) non-purchase of a postal franking machine (Rs. 1,000) and (3) less expenditure for repairing coin tumbrels (Rs. 1,000), and that in Bengal was due to smaller purchases of gunny bags and general economy. The excess in the Punjab was on account of larger purchase of gunny bags and heavier payments to coolies in connection with the removal of coin from Lahore Currency Office to the Birdwood Barracks on account of congestion in the Currency Office vaults.

(c) Sanctioned on 27th January 1927.

Service.		Gross.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Charges for Remittance of Treasure ...	Non-voted. Original 11,500; Supplementary (a) 700	12,200	11,484	716	...
	Voted	8,86,160	8,83,567	2,593	...
E.—Loss on Note and Specie Remittance		...	10	...	10
F.—English charges (High Commissioner) on Stores.	Original 22,35,000; Supplementary (b) 1,15,000	23,50,000	22,98,641	51,359	...
G.—Loss or Gain by Exchange.	Original 7,45,000; Supplementary (b) 52,000	7,97,000	7,77,337	19,663	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—*Non-voted.*—In Bombay, where the actual saving was only Rs. 71, much larger savings were anticipated and a sum of Rs. 2,000 was reappropriated from this sub-head. Owing, however, to large expenditure incurred at the end of the year, the net appropriation for Bombay (Rs. 8,000) was exceeded by Rs. 1,929 which remained uncovered.

C.—Voted.—Excesses aggregating Rs. 1,09,088 occurred in Bengal (Rs. 37,183), Burma (Rs. 31,236), India (Rs. 26,620), Central Provinces (Rs. 14,049), and were more than counterbalanced by savings aggregating Rs. 1,11,681 occurring in other circles of account. The more important variations are explained below :—

Bengal.—Excess of Rs. 37,183 was due to charges for police escorts accompanying remittances in Bengal. The grant was increased to Rs. 2,21,840 by reappropriations, etc., sanctioned in March 1927, resulting in a net saving of Rs. 84,926 due to less movements of treasure than anticipated. (*See* Notes).

Burma.—Excess of Rs. 31,236 was due to heavy remittances received during the latter part of the year and to freight charges levied from 1926-27 on remittances sent by provincial Government steamers. Excess to the extent of Rs. 1,236 remained uncovered.

India.—The bulk of the excess of Rs. 26,620 was due to heavier remittances of whole rupees from Ajmer to Calcutta and Bombay than were anticipated, owing mainly to insufficient storage accommodation in the new strong room of the Imperial Bank at Ajmer. Excess to the extent of Rs. 6,960 remained uncovered.

Bombay.—Saving of Rs. 39,473 was due to smaller number of remittances of treasure especially as a result of low prices of cotton during the season.

Madras.—Saving of Rs. 37,445 was due to reduction in the number of combined remittances sent to the branches of the Imperial Bank of India during the year.

Punjab.—Saving of Rs. 15,799 was due to movement of funds having been below expectation.

F.—Due mainly to the under-delivery of Rs. 5 notes and (to a less extent) of Rs. 10 notes.

G.—Due to smaller expenditure in England, *vide* F.

(a) Sanctioned on 18th March 1927.

(b) Voted by the Assembly in February 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
H.—Works		9,700	7,495	2,205	...	
Totals ...	*Non-voted* ...	*1,58,700*	*1,56,369*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,331.*
	Voted ...	60,79,000	58,49,653			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,29,347.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

H.—Due to less expenditure on new works.

NOTES.

1. A. 2.—The lump provision of Rs. 1,00,000 for temporary establishment in all Currency Offices was increased to Rs. 1,13,000 by reappropriation in March 1927, out of which Rs. 1,12,934 were reappropriated to meet charges for extra temporary establishment in the Currency Offices.

2. A. 1, A. 3, and B. 4.—*Non-voted.*—Out of an additional allotment of Rs. 16,000 sanctioned by the Finance Department, Rs. 3,000 was apparently intended for the Bengal Circle of account and Rs. 13,000 for Bombay and United Provinces. But the whole amount was sanctioned for Bengal. The Controller of the Currency subsequently reallotted the amount among the provinces concerned. The real position taking into account the redistribution sanctioned by the Controller of the Currency is as follows:—

A. 1.—Non-voted.

	Saving.	Excess.
	Rs.	Rs.
Bengal	8,230	..
Bombay	..	21,604
A. 3.—Non-voted.		
Bengal	2,232	..
Bombay	..	4,701
B. 4.—Non-voted.		
Bengal	338	..
United Provinces	46	..

3. C.—Voted.—Rs. 21,000 were sanctioned by the Finance Department out of the reserv at their disposal (*vide* list appended to Grant No. 72—Miscellaneous sub-head L).

4. A. 3.—Voted.—Rs. 9,000 were surrendered to Government.

GRANT No. 68—MINT.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Salaries and Expenses of the MINT DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"39 MINT".				
A.—Calcutta Mint—Mint Master's Establishment and contingencies: Rs.				
A. 1.—Pay of Mint Officers { *Non-voted* { *Original* 34,200 Supplementary —2,000	*32,200*	*31,847*	*353*	...
Voted	...	9,053	...	9,053
A. 2.—Mint Master's establishment ...	62,900	57,791	5,109	...
A. 3.—Bullion Establishment	34,100	30,668	3,432	...
A. 4.—Operative Establishment... ...	2,44,800	1,88,520	56,280	...
A. 5.—Allowances, Honoraria, etc. { *Non-voted* ...	*1,800*	*1,800*	...	...
Voted	8,200	3,854	4,346	...
A. 6.—Supplies and Services	3,400	3,627	...	227
A. 7.—Rents, Rates and Taxes	56,800	56,618	182	...
A. 8.—Other Contingencies	46,800	10,313	36,487	...
B.—Bombay Mint—Mint Master's Establishment and Contingencies:				
B. 1.—Pay of Mint Officers. { *Original* .. 49,098 Supplementary—16,000	*33,098*	*33,483*	...	385
B. 2.—Mint Master's Establishment ...	50,886	42,600	8,286	...
B. 3.—Bullion Establishment ...	56,257	52,742	3,515	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to Artist Engraver, whose pay was provided for under A. 4, having been subsequently given a gazetted status.

A. 2 and A. 3.—Due to vacancies and non-utilisation of leave salary.

A. 4.—Due mainly to vacancies and to the cause indicated in A. 1.—Voted.

A. 5.—Voted.—Due mainly to vacancies (Rs. 2043) and smaller expenditure on travelling allowance (Rs. 2,303).

A. 8.—Due to less medal work done and also to heavier receipts in reduction of expenditure than anticipated. (*See* Notes.)

B. 1.—Excess to the extent of Rs. 35 remained uncovered.

B. 2 and B. 3.—Due to vacancies and appointment of substitutes on minimum rates of pay in leave vacancies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Bombay Mint—Mint Master's Establishment and Contingencies—*contd.*				
B. 4.—Operative Establishment ...	2,48,304	2,31,479	16,825	...
B. 5.—Assay Officers and Establishment. Non-voted: Original 24,482; Supplementary —13,500	10,982	10,320	662	...
B. 5.—Assay Officers and Establishment. Voted	50,969	53,708	...	2,739
B. 6.—Allowances, Honoraria, etc. Non-voted: Original 5,420; Supplementary (a) 2,500	7,920	7,469	451	...
B. 6.—Allowances, Honoraria, etc. Voted	41,584	36,300	5,284	...
B. 7.—Supplies and Services ...	3,000	...	3,000	...
B. 8.—Contingencies	30,000	32,545	...	2,545
C.—Loss on Coinage	3,76,000	4,08,260	...	32,260
D.—Purchase of local stores	2,30,000	2,06,033	23,967	...
F.—English Charges (High Commissioner) on Stores	20,000	15,588	4,412	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

B. 4.—Due to officers having been on leave out of Asia and to temporary vacancies.

B. 5.—Voted.—Due to provision for leave salary having proved insufficient.

B. 6.—Voted.—Due to less expenditure than anticipated.

B. 7.—Due to no charges having been incurred on freight on Europe stores.

B. 8.—Due to payment of increased municipal rates.

C.—Due to excess in Bombay (Rs. 44,345) on account of large receipt of uncurrent coin, etc., partly counterbalanced by saving in Bengal (Rs. 12,085) owing to lesser withdrawal of uncurrent coin than anticipated. The excess in Bombay was covered by a reappropriation of Rs. 60,000 which proved excessive.

D.—The saving in Bombay (Rs. 18,334) was due to stores not required to the extent anticipated and that in Bengal (Rs. 5,633) due to slight decrease in work.

Out of the saving anticipated under this sub-head in Bombay a sum of Rs. 16,500 was reappropriated to C and Rs. 8,000 transferred to Calcutta budget. Owing, however, to an adjustment of Rs. 12,328 made in the accounts for March 1927 (supplementary) on account of supply of English Stores to the Mint Master, Bombay, the net appropriation for Bombay was exceeded by Rs. 6,166 which remained uncovered. This adjustment was made under instructions from the Controller of Civil Accounts. (*See* Notes.)

In Bengal, owing to a reappropriation of Rs. 8,000 sanctioned to this head during the year the net saving amounted to Rs. 13,633. The reappropriation was applied for in January 1927 as the expenditure appeared likely to exceed the appropriation. The expenditure however fell short of anticipation owing to recovery of expenditure.

F.—Savings on indent estimates.

(a) Includes additional appropriation of Rs. 4,000 sanctioned on 15th March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange		7,000	5,294	1,706	...
Totals	*Non-voted* ...	*86,000*	*84,919*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,081.*	
	Voted	15,71,000	14,44,993	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,26,007.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

G.—Due to less expenditure in England (*vide* F).

NOTES.

1. Out of the total voted grant, Rs. 66,000 were surrendered to Government as detailed below :—

A. 2.—Rs. 4,500 ; A. 3.—Rs. 2,000 ; A. 4.—Rs. 12,000 ; A. 5.—Rs. 2,500; A. 8.—Rs. 24,000.

B. 2.—Rs. 6,000 ; B. 3.—Rs. 3,000 ; B. 4.—Rs. 10,500 and B. 6.—Rs. 1,500.

2. *Sub-head A. 8.*—The practice of taking receipts in part reduction of expenditure which was previously in force has been discontinued with effect from the accounts for 1927-28 in which the receipts will appear as entirely separate items of revenue.

3. *Sub-head D.*—Debits to the extent of £912-3-5 on account of cost, etc., of stores supplies to the Mint Master, Bombay, were raised by the High Commissioner in his Exchange Accounts for the Month from July to November 1926. The charges on this account are ordinarily met from the provision made in the High Commissioner's budget and the High Commissioner has been requested by the Controller of Civil Accounts to explain the circumstances under which the debits in question were included in the Remittance Account. Meanwhile, as the accounts of the year were being closed, the expenditure was adjusted in the Supplementary accounts for March 1927.

GRANT No. 69—CIVIL WORKS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for Expenditure on CIVIL WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "41—CIVIL WORKS."				
A.—Original Works—Buildings:				
A. 1.—Forest	3,63,000	11,59,099	...	7,96,099
	Rs.			
A. 2.—General Administration — *Non-voted*	*8,065*	*21,651*	...	*13,586*
A. 2.—General Administration — Voted — *Original* 3,68,900				
A. 2.—General Administration — Voted — Supplementary (a) 5,90,000	9,58,900	16,56,007	...	6,97,107
A. 3.—Jails and Convict Settlements — *Non-voted*	...	*434*	...	*434*
A. 3.—Jails and Convict Settlements — Voted	1,95,460	1,46,866	48,594	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A, B and C.—*See* statement of New Works.

A. 1.—Excess occurred mainly in Delhi Public Works Department (Rs. 7,97,521) due to unforeseen items of work, increaced expenditure on Forest Research Institute Project and expenditure on the expansion scheme of the Project, and was covered to the extent of Rs. 7,64,788 by reappropriations sanctioned as follows:—

Rs.	
+ 3,18,000	on 11th June 1926.
+ 1,01,300	on 27th July 1926.
—7,200	on 14th September 1926.
+ 2,62,000	on 3rd November 1926.
+ 5,275	on 8th February 1927.
+ 1,00,000	on 3rd March 1927.
+ 7,674	on 25th March 1927.
—22,261	on 25th March 1927.
+ 7,64,788	

The withdrawal on 25th March 1927 was unjustified.

A. 2.—*Non-voted.*—Due to some minor works not contemplated in the original estimate, but which were subsequently found essential, having been carried out during the course of the year.

A. 2.—Voted.—Excesses occurred mainly in the Delhi Public Works Department (Rs. 4,44,772) and the Viceregal Estates Division (Rs. 2,42,618). The former was on account of expenditure on works transferred with the approval of the Standing Finance Committee from the Delhi Capital Project and the latter due to certain new works having been executed during the year.

A. 3.—Voted.—Excess of Rs. 63,670 occurred in the North-West Frontier Province due mainly to remodelling of the Civil Jail at Peshawar and was more than counterbalanced by savings aggregating Rs. 1,12,264 chiefly in the Delhi Public Works Department (Rs. 54,509) owing to non-utilisation of the grant and in the Punjab (Rs. 49,869) due to the proposal for the execution of the Central Jail for the North-West Frontier Province prisoners at Ferozepore having been dropped.

(a) Voted by the Assembly in February 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
A. 4.—Police	*Non-voted*		*67,488*	*48,695*	*18,793*	...
	Voted		4,81,920	5,03,002	...	21,082
A. 5.—Political	*Non-voted*	*Original* Rs. 5,95,000	*11,16,229*	*12,88,228*	...	*1,71,999*
		Supplementary (a) Rs. 5,21,229				
	Voted		78,465	46,037	32,428	...
A. 6.—Scientific Departments ...			4,25,550	3,77,690	47,860	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

A. 4.—*Non-Voted.*—Mainly due to non-utilisation in full of the sanctioned grant for two major works owing to the prevalence of plague.

A. 4.—Voted.—The bulk of the excess was in Baluchistan (Rs. 23,672) and the North-West Frontier Province (Rs. 7,207), partially counterbalanced by savings mainly in the Delhi Public Works Department (Rs. 10,788) due to non-utilisation of the grant. The excess in Baluchistan was due to certain unforeseen minor works having been carried out during the year and that in the North-West Frontier Province was chiefly on account of construction of Frontier Constabulary Headquarters at Tank.

A. 5.—*Non-voted.*—Excesses occurred mainly under Military Engineer Services (Rs. 59,949), in the Punjab (including Kabul) (Rs.24,766) and in the North-West Frontier Province (Rs.52,345). The excess under the Military Engineer Services was due to heavier expenditure and adjustment of belated debits relating to previous years and that in the NorthWest Frontier Province mainly due to extension of Scout Post and Animal Serai at Miranshah. The excess in the Punjab was due to adjustment in March 1927 of the charges payable partly to the Consulting Architect to the Government of the Punjab and partly to the Punjab Government for the preparation of designs, etc., relating to Legation Building at Kabul. The question of the payments to the Architect is under correspondence with the Punjab Government. The excess in the Punjab remained uncovered. There were also uncovered excesses of Rs. 4,291 in Bombay and Rs. 58 in the Western India States Agency.

A. 5.—Voted.—The bulk of the savings occurred in Bombay (Rs. 37,000) and Baluchistan (Rs. 8,474) and were partially counterbalanced by excesses mainly in Central Provinces (Rs 5,475) and Bihar and Orissa (Rs. 6,758).

The excess in the Central Provinces was mainly due to expenditure on acquisition of land for extending the compound of the Political Agent's Bungalow at Raipur and that in Bihar and Orissa chiefly due to expenditure in connection with the extension of the electrical installation in the British Legation, out of which Rs. 2,309 remained uncovered. In Bombay, the entire provision of Rs. 37,000 remained unutilised owing to all expenditure in Mahikantha and Rewakantha Agencies, Persian Gulf and Aden, provision for which was made under voted, having been classified as non-voted. The saving in Baluchistan was due to less expenditure incurred under this head.

A. 6.—Savings occurred mainly in Bihar and Orissa (Rs. 38,374) due chiefly to expenditure having been restricted on the Dhanbad project of School of Mines and Geology and in Bengal (Rs. 16,397) due to the grant for minor works not having been fully utilised, and were partially counterbalanced by excesses chiefly in Delhi (including Dehra Dun, Bareilly and Muktesar) (Rs. 7,581) due to expenditure on unforeseen minor works and in Bombay (Rs. 3,361) due to more demand than anticipated.

(a) Rs. 1,32,000 sanctioned on 20th October 1926.
Rs. 44,593 sanctioned on 10th December 1926.
Rs. 63,636 sanctioned on 17th January 1927.
Rs. 2,66,000 sanctioned on 11th March 1927.
Rs. 15,000 sanctioned on 24th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.		Rs.	Rs.
A. 7.—Civil Works :						
(a) Buildings	Non-voted	Original Rs. 947	5,947	14,544	...	8,597
		Supplementry 5,000 (a)				
	Voted	... ...	64,336	55,710	8,626	...
(b) Loss on Stock		... ...	2,500	2,996	...	496
A. 8.—Other Heads	Non-voted	Original 39,500 (b)	2,69,355	1,39,827	1,29,528	...
		Supplementary 2,29,855				
	Voted	... ...	(c) 10,65,138	11,20,980	...	55,842

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

A. 7 (*a*).—*Non-voted.*—Net result of excess (Rs. 13,597) in Western India States Agency due to the expenditure on the construction of the Executive Engineer's residence at Rajkot which was not anticipated when the original estimate was framed, and saving (Rs. 5,000) in Bombay owing to expenditure on the Inspection bungalow at Wadia, for which the supplementary appropriation of Rs. 5,000 was obtained, having been correctly recorded under the sub-head A.-5.—Political—Non-voted.

A. 7 (*a*).—Voted.—The bulk of the savings occurred in the North-West Frontier Province (Rs. 17,715) and Baluchistan (Rs. 8,767) mostly under minor works, partially counterbalanced by excesses mainly in the United Provinces (Rs. 18,113).

The excess in the United Provinces was due to acquisition of land for Aerodrome at Bomrauli and completion of the factory in Postal Workshop at Aligarh. In Assam there was a small excess of Rs. 527 which remained uncovered.

A. 7 (*b*).—Excess of Rs. 251 in Central India remained uncovered.

A. 8.—*Non-voted.*—This head accommodated expenditure mostly on Ecclesiastical works for which provision had orginally been made in the voted section. On a post-budget declaration of such works as non-voted, the necessary supplementary appropriation was sanctioned under this head.

Gross saving amounted to Rs. 1,35,422, of which the more important were under Military Engineer Services (Rs. 62,981), in the North-West Frontier Province (Rs. 18,246) and Western India States Agency (Rs. 16,178), and was partially counterbalanced by a small excess of Rs. 5,894 mostly in Bihar and Orissa (Rs. 5,676). The excess in Bihar and Orissa was due to constructing a new church at Muzaffarpur not provided for. The savings were mainly due to smaller expenditure on works than anticipated.

A. 8.—Voted.—The bulk of the excess aggregating Rs. 2,43,052 occurred in the North-West Frontier Province (Rs. 1,55,177), Baluchistan (Rs. 42,193) and Delhi Public Works Department (Rs. 28,051). The excess was reduced by savings to the extent of Rs. 1,87,210 of which the more important occurred in Bombay (Rs. 51,707), Rajputana (Rs. 27,267), the Punjab (Rs. 23,224) and under Military Engineer Services (Rs. 60,000).

The savings were in the main due to change of classification of expenditure on Ecclesiastica works from voted to non-voted (*See* A. 8.—non-voted) and also to postponement of some works and economy in expenditure. The excess in the North-West Frontier Province was chiefly due to expenditure on the Government High School, Peshawar and other urgent demands and that in Delhi mainly due to cost of buildings transferred from the United Provinces. The excess in Baluchistan was principally due to expenditure for the construction of quarters for the Customs Staff at Chaman.

(*a*) Sanctioned on 24th March 1927.
(*b*) Rs. 62,000 sanctioned on 13th December 1926.
Rs. 29,566 sanctioned on 31st January 1927.
Rs. 1,28,289 sanctioned on 10th February 1927.
Rs. 10,000 sanctioned on 24th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Original Works—Communications :				
B. 1.—Metalling Manshera-Shinkiari Road, Hazara (N.W.F.)	9,000	63,660	...	54,660
B. 2.—Constructing Hathala Kudachi Road (N.W.F.)	2,60,000	2,58,694	1,306	...
B. 3.—Ghazi-khel Road (Waziristan, N.W.F.) Original Rs. 50,000				
Supplementary 1,00,000 (a)	1,50,000	51,303	98,697	...
B. 4.—Jandula-Sarwakai Road (Waziristan, N.-W.F.) Non-voted ...	...	83,983	...	83,983
Voted ...	46,000	1,47,676	...	1,01,676
B. 5.—Miscellaneous charges. Non-voted Original ...				
Supplementary (b) 3,000	3,000	9,523	...	6,523
Voted	1,24,340	3,06,482	...	1,82,142
Reserve with Local Government ...	57,641	...	57,641	...
C.—Original Works—Miscellaneous ...	2,23,050	2,21,446	1,604	...
Unallotted Grant for Original Works kept by the Government of India ... ... Non-voted	64,500	...	64,500	...
Voted	12,50,700	...	12,50,700	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

B. 1.—Additional allotment Rs. 54,000 received as regrant of lapsed expenditure. Excess of Rs. 660 which remained uncovered was chiefly due to amounts due from contractors which could not be recovered during the year.

B. 3.—Saving is almost counterbalanced by excess under B. 4.—non-voted where the expenditure has been adjusted. The additional allotment of Rs. 1,00,000 includes also departmental charges and was erroneously provided under this sub-head instead of being distributed as under :—

	Rs.
B. 4 ..	83,300
G. 5 (1) (1)	15,400
H. 3	1,300

B. 4.—*Non-voted.*—Due to expenditure for Road Development Scheme in Waziristan, provision for which was erroneously included under B. 3. Excess remained uncovered.

B. 4.—Voted.—Excess to the extent of Rs. 1,01,230 covered by additional allotment as regrant of lapsed expenditure and for major works started subsequently during the year and also for certain urgent minor works carried out to meet local requirements.

B. 5.—*Non-voted*—Due mainly to expenditure on the supplementary estimate connected with the project "Constructing Jandola Sarwakai Road" under Military Engineer Services. Excess to the extent of Rs. 88 remained uncovered.

B. 5.—Voted.—Due mainly to an excess of Rs. 1,79,801 in Delhi Public Works Department on account of expenditure on works transferred with the approval of the Standing Finance Committee from the Delhi Capital Project. Out of the sum of Rs. 1,87,695 reappropriated to meet the above excess, the reappropriation of Rs. 6,505 sanctioned on 31st March 1927 proved unnecessary. There were also small excesses in Rajputana (Rs. 9,439), Central India (Rs. 7,870), Baluchistan (Rs. 4,699) and Assam (Rs. 1,172), due mainly to execution of some petty works and a saving of Rs. 20,839 in Bengal and Sikkim due to smaller expenditure on minor works on roads and bridges. In Baluchistan the excess to the extent of Rs. 719 remained uncovered.

Reserve with Local Government.—*See* Note 3.

C.—Is the net result of saving of Rs. 86,711 in Baluchistan and excess of Rs. 85,107 in Delhi. The saving in Baluchistan was mainly due to non-receipt of English Stores in 1926-27 indented for in June 1926 in connection with the Deep Well Bore at Quetta and the excess in Delhi was on account of expenditure on works relating to the completed portion of the Delhi Capital Project.

Unallotted grant—*See* Note 3.

(a) Sanctioned on 7th March 1927.
(b) Sanctioned on 20th October 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
D.—Repairs—Buildings:						
D. 1.—Viceregal Estates	*Non-voted*	*Original* ...	*400*	*341*	*59*	...
		Supplementary *400* (*a*)				
	Voted	... ...	3,58,000	3,29,379	28,621	...
D. 2.—North-West Frontier Province.	*Non-voted*	*Original* ...	*2,162*	*2,615*	...	*453*
		Supplementary *2,162* (*a*)				
	Voted	... ...	4,50,000	3,95,386	54,614	...
D. 3.—Baluchistan.	*Non voted*	*Original* ...	*1,500*	*815*	*685*	...
		Supplementary *1,500*(*a*)				
	Voted	... ...	2,19,000	2,23,245	...	4,245
D. 4.—Delhi Province.	*Non-voted.*	*Original* ...	*9,380*	*8,544*	*836*	...
		Supplementary *9,380*(*a*)				
	Voted	... ...	9,35,110	8,76,914	58,196	...
D. 5.—Bombay.	*Non-voted.*	*Original* ...	*1,05,000*	*95,004*	*9,996*	...
		Supplementary *1,05,000*(*b*)				
	Voted	... ...	2,94,000	1,83,182	1,10,818	...
D. 6.—Bengal	*Non-voted*	*Original* ...	*28,056*	*21,765*	*6,291*	...
		Supplementary *28,056*(*a*)				
	Voted	... ...	5,51,700	5,18,328	33,372	...

Explanations of the Causes of Variation between Expenditure and Grant.—*contd.*

D. 1.—Voted.—Due partly to economy in expenditure and partly to abandonment of certain schemes to meet the items of emergency.

D. 2.—*Non-voted.*—Owing to the appropriation having been modified, net excess amounted to Rs. 579.

D. 2.—Voted.—Due to small savings on various estimates.

D. 3.—*Non-voted.*—Due to works not having been carried out to the required extent.

D. 3.—Voted.—Due to urgent repairs carried out to buildings in the province. The appropriation was increased to Rs. 2,28,680 resulting in a lapse of Rs. 5,435 due to petty savings on several works.

D. 4.—Voted.—Due to economy in expenditure and transfer of the provision for caretaking establishment pertaining to the Secretariat and Legislative Buildings to the regular establishment during the course of the year with the approval of the Standing Finance Committee.

D. 5.—*Non-voted.*—Due mainly to expenditure on Tawella tanks at Aden having been classified under "F.—Repairs—Miscellaneous—Non-voted" while the provision remained included under this head.

D. 5.—Voted.—Due to small savings on numerous petty works. Rs. 1,05,000 were surrendered to the Finance Department.

D. 6.—*Non-voted.*—Due to smaller repair works to church buildings and burial grounds. A sum of Rs. 1,153 reappropriated to this head on 28th March 1927 proved unnecessary.

D. 6.—Voted.—Mainly due to the change in classification of the expenditure for repairs to church buildings and burial grounds from voted to non-voted.

(*a*) Sanctioned on 10th February 1927.
(*b*) Rs. 50,000 sanctioned on 10th February 1927 and Rs. 55,000 on 24th March 1927.

Service.			Grant.	Expenditure	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
D.—Repairs—Buildings—*contd.*						
D. 7.—Simla Imperial Circle,	*Non-voted*	*Original* ...	*1,200*	*1,291*	...	*91*
		Supplementary 1,200(a)				
	Voted	... ...	3,95,000	3,93,482	1,518	...
D. 8.—Elsewhere.	*Non-voted.*	*Original* 20,000	*3,38,272*	*3,28,274*	*9,998*	...
		Supplementary 3,18,272(a)				
	Voted	... ...	8,64,500	5,03,777	3,60,723	...
E.—Repairs—Communications:						
E. 1.—North-West Frontier Province—	*Non-voted*		*10,85,000*	*11,33,534*	...	*48,534*
	Voted	...	12,03,000	11,98,591	4,409	...
E. 2.—Delhi Province	...	...	6,13,200	5,33,343	79,857	...
E. 3.—Rajputana	...	...	2,18,000	2,19,459	...	1,459
E. 4.—Central India	...	...	3,00,000	3,10,684	...	10,684
E. 5.—Assam ...	...	...	1,20,000	97,528	22,472	...
E. 6.—Baluchistan	...	...	3,10,000	3,43,837	...	33,837
E. 7.—Elsewhere	...	...	1,36,800	1,95,870	...	59,070

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

D. 7.—*Non-voted.*—The excess remained uncovered and owing to the appropriation having been reduced, it rose to Rs. 291.

D. 8.—*Non-voted.*—Composed of petty savings on various works. There were also small excesses chiefly in Madras (Rs. 4,731) due to urgent and unexpected demands for repairs to Ecclesiastical buildings. The excesses in Bengal (Rs. 17) and Coorg (Rs. 6) remained uncovered.

D. 8.—Voted.—Savings occurred in almost all the provinces and areas and were generally due to the treatment of the charges for erection, maintenance and upkeep of churches and European cemeteries as non-voted, the provision therefor having remained included under this head. The saving in Madras (Rs. 56,680) was further due to the inclusion of provision for the maintenance of the Residencies of Travancore and Cochin which has, with effect from 1st April 1926, been reclassified under " 29—Political ". Other important savings were under Military Engineer Services (Rs. 1,99,368) and the Punjab (Rs. 32,845).

E. 1.—*Non-voted.*—The excess is on various estimates and is chiefly due to the Civil share of expenditure on Civil roads of military importance in Khyber for which there was no allotment under 41—Civil Works—North West Frontier Province. Excess to the extent of Rs. 43,534 remained uncovered.

E. 2.—The appropriation was reduced by the withdrawal of Rs. 92,194, resulting in an uncovered excess of Rs. 12,337 which was mainly due to incorrect estimate of liabilities by the disbursing officer.

E. 3.—Excesses to the extent of Rs. 747 remained uncovered.

E. 4.—Due mainly to no provision having been made for works executed under the Engineer-in-Chief (Rs. 6,998). Excess to the extent of Rs. 3,164 remained uncovered.

E. 5.—Due to the maintenance of a portion of the Lohit Valley Road on a smaller scale than was anticipated, as it was proposed to realign it.

E. 6.—The grant was increased by an allotment of Rs. 40,000 sanctioned by the Department of Industries and Labour which proved slightly excessive. As a result of subsequent reappropriations, excess to the extent of Rs. 2,452 remained uncovered

E. 7.—Due mainly to larger repair works to roads and bridges in Sikkim (Rs. 56,236). There were also smaller excesses elsewhere of which that in the Gilgit Agency (Rs. 807) remained uncovered.

(a) Sanctioned on 10th February 1927.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.	Rs.
F.—Repairs—Miscellaneous	*Non-voted.*	*Original*	...	*3,000*	*11,401*	...	*8,401*
		Supplementary	*3,000(a)*				
	Voted	...	...	1,33,000	1,96,168	...	63,168
Reserve with the local Government for unforeseen Repairs		...	...	18,690	....	18,690	...
G.—Establishment :							
G. 1.—Consulting Engineer to the Government of India—Pay and Allowances of the Consulting Engineer and Establishment and Expenses.	*Non-voted*	*Original*	*42,500*	*56,500*	*49,940*	*6,560*	...
		Supplementary	*(b) 14,000*				
	Voted	...	...	32,500	15,555	16,945	...
G. 2.—Superintending Engineers and Special Officers with Establishments :							
G. 2 (1).—Pay of Officers				*80,800*	*73,215*	*7,585*	...
G. 2 (2).—Pay of Establishments			...	68,444	51,076	17,368	...
G. 2 (3).—Other charges.	*Non-voted*	*Original*	...	*10,400*	*7,543*	*2,857*	...
		Supplementary	*(c) 10,400*				
	Voted	...	...	31,400	23,516	7,884	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

F.—*Non-voted.*—Excess occurred almost wholly in Bombay (Rs. 8,360) and remained uncovered. It was mainly due to the change in classification of expenditure on Tawella tanks at Aden. *See* D. 5.—*Non-voted.*

F.—Voted.—The bulk of the excess occurred in Delhi (Rs. 56,340) and was due to expenditure on unforeseen items of works and change of allocation of charges on road lighting from "Communication" to "Miscellaneous", of which Rs. 974 remained uncovered. Of the smaller excesses, Rs. 6,006 in the Anadaman and Nicobar Islands due to a wrong adjustment of Rs. 7,204 under this head instead of under D. 8 remained unconvered which was further increased to Rs. 7,006 due to modification of the appropriation.

G. 1.—*Non-voted.*—Due to reduction of pay of the Consulting Engineer from 1st January 1927 and less touring done by him.

G. 1.—Voted.—Due mainly to less touring of the staff and change of classification of travelling allowance of non-voted officers from voted to non-voted.

G. 2 (1).—The bulk of the saving occurred in Rajputana (Rs. 6,413) due mainly to the provision for leave salary (Rs. 5,100) not having been utilised.

G. 2 (2).—Mainly due to some posts having remained vacant and non-utilisation of the provision for leave salary.

G. 2 (3).—*Non-voted.*—Mainly due to economy in expenditure.

G. 2 (3).—Voted.—The bulk of the saving occurred in Rajputana (Rs. 6,149) due to travel ling allowance of non-voted officers provided for under this head having been classified as non-voted.

(a) Sanctioned on 24th March 1927.
(b) Sanctioned on 31st August 1926.
(c) Rs. 10,100 sanctioned on 31st August and Rs. 300 on 7th September 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
G.—Establishment—*contd.*						
G. 2 (4) Adjustment of the proportionate share of the cost between Rajputana and the S. W. I. Agency.	*Non-voted*		*6,000*	*4,832*	*1,168*	...
	Voted	...	—6,000	—4,832	...	1,168
G. 3.—Executive Establishment:		Rs.				
G. 3 (1).—Pay of Officers	*Non-voted.*	*Original* 41,200	*54,310*	*52,895*	*1,415*	...
		Supplementary *(a)* 13,110				
	Voted	... ...	87,500	70,176	17,324	...
G. 3 (2).—Pay of Establishments.	*Non-voted*	*Original* ...	*29,850*	*28,746*	*1,104*	...
		Supplementary *(a)* 29,850				
	Voted	... ...	2,86,868	2,46,250	40,618	...
G. 3 (3).—Other charges.	*Non-voted*	*Original*	*32,459*	*21,505*	*10,954*	...
		Supplementary *(b)* 32,459				
	Voted	... ...	1,30,164	75,247	54,917	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

G. 2 (4).—*Non-voted.*—Due to less expenditure than anticipated.

G. 2 (4).—Voted.—Recovery was less due to smaller expenditure. *See* G. 2 (4).—Non-voted.

G.3 (1).—*Non-voted.*—Excess occurred in Bombay (Rs. 1,846) due to the treatment of a part of the Persian Gulf allowance to the Executive Engineer as special pay and was more than counterbalanced by savings mainly in Rajputana (Rs. 2,792) due to the provision of higher rate of pay than that actually drawn by the Executive Engineer. The excess in Bombay to the extent of Rs. 646 remained uncovered.

G. 3 (1).—Voted.—The whole of the provision of Rs. 13,500 under Bombay remained unutilized owing to the expenditure in the Persian Gulf Division having been treated as non-voted. There were also savings elsewhere, mainly in Rajputana (Rs. 4,490) due to non-utilisation of the provision for leave salary in full and were partially counterbalanced by small excesses aggregating Rs. 2,115.

G. 3 (2).—Voted.—The bulk of the savings aggregating Rs. 49,596 occurred in Bombay (Rs. 31,000), Bengal (Rs. 7,424) and Rajputana (Rs. 7,364), partially reduced by excesses in the Viceregal Estates Division (Rs. 2,018), Central India (Rs. 5,423) and Simla Imperial Circle (Rs. 1,537).

The entire provision of Rs. 31,000 under Bombay remained unutilised for the reason stated in G. 3 (1)—Voted. The saving in Bengal was due to smaller temporary establishment entertained in Sikkim and that in Rajputana due partly to non-utilisation of the provision for leave salary in full and partly to the abolition of the post of an Upper Subordinate from November 1926. The excesses were mainly due to carrying out certain belated adjustments for the previous year and introduction of time-scale of pay. The excess to the extent of Rs. 750 in the accounts of the Accountant General, Central Revenues, remained uncovered.

G. 3. (3).—*Non-voted.*—Savings occurred mainly in Bombay (Rs. 10,823) due to less expenditure than anticipated.

G. 3 (3).—Voted.—The more important savings occurred under Bombay (Rs. 34,560), Central India (Rs. 7,312) and Rajputana (Rs. 4,126). For the reason stated in G. 3 (1)—Voted, the entire provision under Bombay remained unexpended. The saving in Central India was mainly due to economy and that in Rajputana due chiefly to classification of travelling allowance of non-voted officers having been changed from voted to non-voted.

(*a*) Sanctioned on 24th March 1927.
(*b*) Rs. 8,400 sanctioned on 27th May 1926.
Rs. 8,600 sanctioned on 31st August 1926.
Rs. 15,459 sanctioned on 24th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Establishments—*contd.*				
G. 4.—Other Establishments (including Establishment charges incurred in England):				
G. 4 (2).—Other Indian charges ...	33,624	67,748	...	34,124
G. 4 (3).—*English charges* ...	*53,500*	...	*53,500*	...
G. 5.—Establishment charges credited to other Governments, Departments, etc.:				
G. 5 (1).—Military Engineer Services:				
G. 5 (1) (1).—North-West Frontier Province—*Non-voted*—*Original* Rs. 1,90,800				
Non-voted—Supplementary (a) Rs. 28,748	*2,19,548*	*2,56,283*	...	*36,735*
Voted	3,54,600	4,31,376	...	76,776
G. 5 (1) (2).—Baluchistan—*Non-voted*—*Original* ...				
Non-voted—Supplementary (b) *345*	*345*	*187*	*158*	...
Voted ...	2,27,000	2,25,361	1,639	...
G. 5 (1) (3).—Other Areas—*Non-voted*—*Original.*				
Non-voted—Supplementary.	*81,695*	*76,821*	*4,874*	...
81,695 (c)				
Voted ...	60,000	1,842	58,158	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 4 (2).—Due mainly to increased expenditure in Delhi on account of Architect's fees (Rs. 17,700) and cost of caretaking establishment approved by the Standing Finance Committee (Rs. 20,000) during the course of the year.

G. 4 (3).—Due to no adjustment having been made in the Indian accounts.

G. 5 (1) (1).—*Non-voted.* and voted.—Mainly due to *pro rata* charges having been adjusted in the supplementary accounts for March 1927 at a higher rate than provided for in the Budget. Excesses to the extent of Rs. 21,833 under non-voted and Rs. 27,415 under voted remained uncovered.

G. 5 (1) (3).—Voted.—Due to classification of expenditure on Ecclesiastical works having been changed from voted to non-voted.

(a) Rs. 14,300 sanctioned on 20th October 1926, Rs. 9,535 on 17th January 1927, and Rs. 4,913 on 10th February 1927.

(b) Sanctioned on 10th February 1927.

(c) Rs. 9,200 sanctioned on 20th October 1926, Rs. 14,270 on 13th December 1926, Rs. 57,791 on 10th February 1927, and Rs. 434 on 11th February 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
G.—Establishments—*contd.*						
G. 5.—Establishment charges credited to other Governments, Departments, etc.—*contd.*						
G. 5 (2).—Delhi Capital ...	*Non-voted*	*Original* ...	*1,219*	*1,283*	...	*64*
		Supplementary (*a*)*1,219*				
	Voted	*Original* 2,86,500	3,63,500	6,82,298	...	3,18,798
		Supplementary (*b*)77,000				
G. 5 (3).—Madras Government	*Non-voted*	*Original* ...	*13,860*	*10,625*	*3,235*	...
		Supplementary (*c*)*13,860*				
	Voted	...	40,000	14,506	25,494	...
G. 5 (4).—Bombay Government	*Non-voted*	*Original* ...	*39,739*	*7,377*	*32,362*	...
		Supplementary (*c*)*39,739*				
	Voted	...	1,18,500	68,490	50,010	...
G. 5 (5).—Bengal Government.	*Non-voted*	*Original* ...	*6,633*	*38,755*	...	*32,122*
		Supplementary (*a*)*6,633*				
	Voted	...	1,56,000	93,103	62,897	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd*

G. 5 (2) to G. 5 (14).—The variations under these sub-heads were chiefly due to *pro rata* distribution of establishment charges . (*See* Notes). Important points under individual sub-heads are mentioned below.

G. 5 (2).—Voted.—Due to increase in the works outlay caused by transfer of expenditure on the closed sections of the Delhi Capital Project and execution of other unforeseen works.

G. 5 (3).—Voted.—The large saving on the original voted appropriation was mainly due to exclusion of the proportionate charges on Ecclesiastical works since treated as non-voted and also to a fall in the anticipated outlay on works.

G. 5 (5).—*Non-voted.*—Due to the revised method of distribution prepared by the local Government and approved by the Auditor General.

(*a*) Sanctioned on 10th February 1927.

(*b*) Voted by the Assembly in February 1927.

(*c*) Rs. 9,444 sanctioned on 10th December 1926.
Rs. 11,395 sanctioned on 10th February 1927.
Rs. 18,900 sanctioned on 24th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
G.—Establishments—*contd.*						
G. 5.—Establishment charges credited to other Governments, Departments, etc.—*contd.*						
G. 5 (6).—United Provinces Government...			...	3,473	...	3,473
G. 5 (7).—Punjab Government.	*Non-voted*	*Original* ... Rs.	*7,425*	*3,216*	*4,209*	...
		Supplementary (a) *7,425*				
	Voted	...	19,300	1,582	17,718	...
G. 5 (8).—Burma Government.	*Non-voted*	*Original* ...	*5,478*	*4,164*	*1,314*	...
		Supplementary (a) *5,478*				
	Voted	...	26,300	24,230	2,070	...
G. 5 (9).—Bihar and Orissa Government	*Non-voted*	*Original* ...	*1,632*	*30*	*1,602*	...
		Supplementary (a) *1,632*				
	Voted	...	1,01,000	71,140	29,860	...
G. 5 (10).—Central Provinces Government.	*Non-voted*	*Original* ...	*3,347*	*1,088*	*2,259*	...
		Supplementary (a) *3,347*				
	Voted	...	4,000	3,778	222	...
G. 5 (11).—Assam Government.	*Non-voted*	*Original* ...	*1,460*	*1,862*	...	*402*
		Supplementary (a) *1,460*				
	Voted	...	46,000	52,882	...	6,882
G. 5 (12).—Kashmir Durbar (Gilgit Works)			23,500	23,600	...	100
G. 5 (13).—Kathiawar consolidated Local Fund			*19,000*	*18,413*	*587*	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

G. 5 (6).—Excess to the extent of Rs. 273 remained uncovered. Information about the higher actuals was not available before the close of the year.

G. 5 (10).—Voted.—The appropriation was reduced to Rs. 1,833, resulting in an uncovered excess of Rs. 1,945.

G. 5 (11).—*Non-voted* and Voted.—The excesses remained uncovered. In consequence of the appropriation having been reduced, the uncovered excess under voted rose to 8,342.

(a) Sanctioned on 10th February 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—Establishment—*contd.*					
G. 5.—Establishment charges credited to other Governments, Departments etc.—*contd.*					
	Rs.				
G. 5 (14).—Coorg Government. — *Original* ...					
Supplementary	(a) 87	*87*	*136*	...	*49*
Unallotted grant for Establishment Charges kept by Government of India. — *Non-voted*	...	*9,700*	...	*9,700*	...
Voted	...	1,72,300	...	1,72,300	...
G. 6—*Deduct*—Establishment charges recovered from other Governments, Departments, etc. — *Non-voted*	...	...	*—6,369*	*6,369*	...
Voted	...	—83,500	—95,131	11,631	...
H.—Tools and Plant :					
H. 1.—New Supplies — *Non-voted*	...	...	*2*	...	*2*
Voted	...	44,550	81,404	...	36,854
H. 2.—Repairs and Carriage — *Non-voted*	...	...	*114*	...	*114*
Voted	...	47,450	46,421	1,029	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 5 (14).—Excess remained uncovered.

G. 6.—*Non-voted.*—Due to no recoveries having been anticipated. In Bombay the provision existed under voted, but owing to change in classification (*See* G. 6—Voted), the actual recoveries, which fell short of anticipation, (Rs. 5,876) were taken under this head.

G. 6.—Voted.—Due to greater recoveries from other Governments and Departments than were originally anticipated. There were also short credits in some areas mainly in Bombay (Rs. 13,000) owing to recoveries having been classified as non-voted as a result of the change in classification of expenditure in the Persian Gulf Division from voted to non-voted.

H. 1.—Voted.—Excess occurred mainly in Sikkim owing to the adjustment of the cost of tools and plant transferred from Bengal to the Sikkim Division (Rs. 35,678) and in Delhi (Rs. 11,471) due to a change of allocation of certain works expenditure from H. 2 to H. 1, partially counterbalanced by savings mainly in Central India (Rs. 11,193) due chiefly to certain articles ordered from England not having been received and accounted for during the year (Rs. 4,500) and Rs. 4,600 having been kept in reserve to meet the excess under subhead H. 2 to which the amount was not formally transferred owing to misapprehension. Excess of Rs. 441 in Delhi remained uncovered.

H. 2.—Voted.—Is the net result of small savings and excesses in various circles. Excess to the extent of Rs. 2,576 in the accounts of the Accountant-General, Central Revenues mainly on account of more repairs to some steam road rollers in Central India (Rs. 4,600 than was at first anticipated, remained uncovered.

The allotment for Delhi was increased by a reappropriation of Rs. 14,500 sanctioned on the 2nd March 1927 and Rs. 14,820 transferred therefrom on the 31st March 1927, which resulted in an uncovered excess of Rs. 1,353. The reappropriations do not appear justified.

(a) Sanctioned on 10th February 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Tools and Plant—*contd.*					
H. 3.—Tools and Plant charges credited to other Governments, Departments, etc.	*Non-voted* Original Rs. 22,100; Supplementary 20,302(a)	*42,402*	*34,889*	*7,513*	...
	Voted	1,12,700	1,26,092	...	13,392
H. 4.—*Deduct*—Tools and Plant charges recovered from other Governments, Departments, etc.		...	—3,933	3,933	...
Unallotted grant for Tools and Plant charges kept by Government of India	*Non-voted* ...	*900*	...	*900*	...
	Voted ...	13,300	...	13,300	...
I.—Grants-in-aid, contributions, etc.	*Non-voted* Original ...	*1,100*	*823*	*277*	...
	Non-voted Supplementary (b) 1,100				
	Voted	7,000	16,325	...	9,325

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

H. 3.—*Non-voted.*—The bulk of the savings occurred under Military Engineer Services (Rs. 6,764) due to less works having been executed than anticipated. The savings were partly reduced by excesses mostly in the North-West Frontier Province (Rs. 3,411), due to the charges in the Hazara District having been adjusted in the accounts of Deputy Assistant Controller of Military Accounts (Works), Peshawar and Unit Accountant, Hazara, under misapprehension. The charges excess levied are being adjusted in the accounts for the year 1927-28.

The excess in the North-West Frontier Province to the extent of Rs. 2,040 and the excesses in Assam (Rs. 141), Coorg (Rs. 8) and the Punjab (Rs. 24) remained uncovered.

H. 3.—Voted.—Is the net result of excesses and savings in several provinces and areas, the variations being due to *pro rata* distribution (*See* Note 4). Large excess occurred in Delhi (Rs. 11,643) caused by the increase in the works outlay owing to change of allocation of the Delhi Capital works from "57-New Capital to "41—Civil Works". Excesses in the following cases remained uncovered to the extent noted against each—Assam (Rs. 3,919), United Provinces (Rs. 230), Central Provinces (Rs. 2,204) and North-West Frontier Province (Rs. 2,659).

As a result of the appropriations having been reduced, the savings in Bengal (Rs. 8) and the Punjab (Rs. 1,356) were converted into excesses of Rs. 844 and 219 respectively.

H. 4.—Due to recoveries not originally anticipated.

I.—Voted—Mainly due to payment (Rs. 13,000) to the Ajmer-Merwara District Board for special repairs to the Ajmer-Srinagar road. Excess partly reduced by savings chiefly in the Delhi Public Works Department due to less cost of training of Delhi Students at the Thomason Civil Engineering College, Roorkee, charge for one student only having been incurred against budget provision for training of more than one student.

(a) Rs. 2,000 sanctioned on 20th October 1926.
Rs. 630 sanctioned on 10th December 1926.
Rs. 930 sanctioned on 13th December 1926.
Rs. 929 sanctioned on 17th January 1927.
Rs. 7,713 sanctioned on 10th February 1927.
Rs. 6,800 sanctioned on 11th February 1927.
Rs. 1,300 sanctioned on 24th March 1927.

(b) Rs. 500 sanctioned on 10th February and Rs. 600 on 19th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
J.—Suspense :				
J. 1.—Stock :				
J. 1 (1).—Charges	23,500	2,41,051	...	2,07,551
J. 1 (2).—*Deduct*—Issues to works and other credits	—53,000	—2,85,668	2,32,668	...
J. 2.—Other Suspense Accounts :				
J. 2 (1).—Charges *Non-voted* ...	...	*25,473*	...	*25,473*
J. 2 (1).—Charges Voted	58,000	3,17,987	...	2,59,987
J. 2 (2).—*Deduct* —Recoveries ... *Non-voted* ...	...	*—200*	*200*	...
J. 2 (2).—*Deduct* —Recoveries ... Voted	—11,000	—3,72,618	3,61,618	...
K.—*Deduct*—English cost of Stores and Establishments. *Non-voted* ...	*—53,500*	...	...	*53,500*
K.—*Deduct*—English cost of Stores and Establishments. Voted ...	—28,000	—95,730	67,730	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

J. 1 and J. 2.—The sub-divisions under these two subheads have been taken together for purposes of explanation, as in some cases funds were not provided separately for each of these sub-divisions.

J. 1 (1) and J. 1 (2).—The net result of the transactions under these subheads is a total saving of Rs. 25,117, due to issues of stock having been greater than receipts. In Bengal, however, receipts exceeded issues by Rs. 2,076 which remained uncovered. In Baluchistan a sum of Rs. 70,119 accounted for under J. 1 (1) on account of stores indented for in June 1926 but not received before the end of the year remained also uncovered.

J. 2 (1).—*Non-voted.*—Represents withdrawal of the charges debited to the Military Department on account of working and maintenance of electrical and mechanical plant at Bushire which have since been reported to be debitable to the Political and Indo-European Telegraph Departments. The debit exists on the books of the Accountant General, Bombay and will be cleared during 1927-28 as soon as the proportion of distribution between the two departments is known.

As the amount was adjusted in the Supplementary Accounts for March 1927, it remained uncovered.

J. 2 (1).—Voted and J. 2 (2).—Voted.—The two sets of figures taken simultaneously work out to a net saving of Rs. 1,01,631 which is the result of savings mainly in the North-West Frontier Province (Rs. 75,598) and Delhi (Rs. 43,636) partially counterbalanced by excesses chiefly in Simla Imperial Circle (Rs. 7,581), Hyderabad (Rs. 5,943) and Baluchistan (Rs. 4,224).

The saving in the North-West Frontier Province was due to amounts recovered on account of outstandings in the Miscellaneous Advances schedule of late Assistant Commanding Royal Engineer, Shahur Sub-District. In Delhi, against the provision of Rs. 45,000 under J. 2 (1), an expenditure of Rs. 1,17 959 was incurred, resulting in an excess of Rs. 72,959 owing to (i) transfer of certain suspense estimates from the head "57—New Capital," (ii) adjustment of unaccepted invoices through the suspense head "Miscellaneous advances", (iii) sanction to an unforeseen suspense estimate and (iv) some other adjustments, the excess having, however, been more than counterbalanced by recoveries under J. 2 (2) corresponding to the entire expenditure under J. 2 (1).

The excess in Simla Imperial Circle was mainly due to the adjustment of the departmental charges on expenditure recoverable from the Simla Municipal Committee which the Government of India have since decided are not leviable. The excess was further increased to Rs. 10,881 as a result of the appropriations having been modified.

The excess in Hyderabad was due to the fact that out of the sum of Rs. 13,579 placed at the disposal of the Cantonment authorities for water supply to Secunderabad Jail, Rs. 7,670 were received back on account of revision of the original estimate. The excess remained uncovered.

The excess in Baluchistan was due to the charges on account of certain works carried out in connection with His Excellency the Viceroy's visit having been accounted for under this head and remained uncovered.

The following small excesses also remained uncovered:—Bengal (Rs. 1,130), Bombay (Rs.378), Andamans (Rs. 2,716) and Central India (Rs. 169).

K.—*Non-voted.*—Due to no adjustment on account of leave salaries and sterling overseas pay having been made in the Indian accounts.

K.—Voted.—Due mainly to an adjustment of Rs. 70,119 in Baluchistan on account of cost of English Stores. *See* explanation under J. 1 (1) and J. 1 (2).

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
L.—Expenditure in England (at per £1=Rs. 10):						
L. 1.—Stores		21,000	71,546	...	50,546	
L. 2.—Establishment ...	*Non-voted* ...	*40,500*	*39,004*	*1,496*	...	
	Voted ...	...	433	...	433	
L. 3.—Sundry items ...	*Non-voted* ...	...	*420*	...	*420*	
	Voted ...	6,000	5,206	794	...	
L. 4.—Reserve ...	*Non-voted* ...	*24,500*	...	*24,500*	...	
	Voted ...	4,000	...	4,000	...	
M.—Loss or Gain by Exchange...	*Non-voted* ...	*21,500*	*13,428*	*8,072*	...	
	Voted ...	10,500	26,056	...	15,556	
N.—Reserve for unforeseen Works and Repairs ...	*Non-voted*...	*54,000*	...	*54,000*	...	
	Voted ...	14,09,000	...	14,09,000	...	
Probable Savings		—5,00,000	...	...	5,00,000	
Totals ...	*Non-voted* ... *Gross* ...	*41,78,443*	*40,34,841*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,43,602.*
	Deductions	*—53,500*	*—6,569*			
	Net ...	*41,24,943*	*40,28,272*			*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 96,671.*
	Voted ... Gross ...	1,63,69,500	1,57,60,436			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,09,064.
	Deductions ...	—1,75,500	—8,53,080			
	Net ...	1,61,94,000	1,49,07,356			Saving of Net Expenditure (Voted) compared with Net Grant, Rs. 12,86,644.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

L. 1.—Due to increase in indents. Rs. 63,700 transferred from Indian grant.

L. 4.—*See* Note 1.

M.—*Non-voted* and voted.—Variations under this head occur in proportion as the English expenditure varies with the provision. *See* subheads L. 1 to L. 3. The excess was further increased to Rs. 17,856 due to reappropriation.

N.—*See* Note 1.

Probable savings.—Savings were fully realised.

NOTES.

1. L. 4 and N.—The appropriations under these two subheads constituted the 'Reserve' with the Government of India. The operations on the 'Reserve' during the year were:—

	Voted.	*Non-voted.*
	Rs.	Rs.
Reserve	14,13,000	78,500
Add—Amount withdrawn to the 'Reserve' from Provinces and Areas—		
(*a*) At the time of communicating the annual allotments, *i.e.*, the amounts shown in the Appropriation Account as "unallotted grant kept with the Government of India" and	14,36,300	75,100
(*b*) from time to time	8,00,890	1,85,848
	36,50,190	3,39,448
Deduct—Amount allotted to Provinces and Areas from time to time (details of new works with expenditure against them are given below)	32,29,053	2,64,609
	4,21,137	74,839
Amount surrendered to Government	1,77,200	..
Balance lapsed	2,43,937	74,839

Details of amounts allotted for new works out of the grant kept in Reserve, with expenditure against each :

North-West Frontier Province.—(i) Rs. 12,200 for constructing two barracks in Police Lines, Peshawar—expenditure Rs. 10,963.

(ii) Rs. 1,605 for constructing Police post at Point "K", Bannu-Kohat Road—expenditure Rs. 4,366.

(iii) Rs. 117 for Frontier Constabulary Post, Damandu—expenditure Rs. 167.

(iv) Rs. 13,100 for Militia Post at Manduri (Kohat)—expenditure Rs. 13,244.

(v) Rs. 2,550 for Normal Training College, Peshawar—expenditure Rs. 65.

(vi) Rs. 1,00,000 for Government High School, Peshawar—expenditure Rs. 99,804.

(vii) Rs. 11,400 for Barbed wire Perimeter fence at Tank (Waziristan)—expenditure Rs. 11,146.

(viii) Rs. 2,000 for constructing F. C. Post at Draginda—expenditure Rs. 10,924.

(ix) Rs. 40,300 for completion of the bridges on the raised road to Darya Khan—expenditure Rs. 39,856.

(x) Rs. 4,000 for constructing causeway over Haro river at mile 35 H. T. Road—expenditure Rs. 4,004.

(xi) Rs. 8,700 for metalling the unmetalled portion of the road from Thana to Ghalao Kando (Malakand Agency)—expenditure Rs. 9,840.

(xii) Rs. 13,800 for metalling the Bannu Bharat Road to Khaki—expenditure Rs. 13, 803.

(xiii) Rs. 16,568 for additions and alterations to F. C. Post, Girni—expenditure Rs. 15,694.

(xiv) Rs. 1,636 for Animal Serai at Miranshah—expenditure Rs. 1,258.

(xv) Rs. 4,776 for Sararogha Piquet Tower—expenditure Rs. 5,070.

(xvi) Rs. 9,000 for accommodation for Mechanical Transport, S. W. Scouts, Jandola—expenditure Rs. 5,903.

(xvii) Rs. 83,300 for road extension in Waziristan—expenditure Rs. 82,325.

Western India States Agency.—Rs. 25,600 for Executive Engineer's residence at Rajkot—expenditure Rs. 14,544.

Baluchistan.—(i) Rs. 22,100 for construction of quarters for the Frontier Customs Officer, Clerk and Border Examiner at Chaman—expenditure Rs. 21,949.

(ii) Rs. 18,700 for construction of quarters for the Police guards and menials attached to the Bonded Warehouse at Chaman—expenditure Rs. 18,618.

Delhi.—(i) Rs. 75,685 for Stabling for clerks quarters—expenditure Rs. 67,194.

(ii) Rs. 2,75,980 for quarters for the menials of the Government of India and local Administration—expenditure Rs. 2,72,415.

(iii) Rs. 33,350 for additions and alterations to clerks' quarters—expenditure Rs. 23,045.

(iv) Rs. 560 for constructing class rooms in Normal School for Women at Daryaganj—expenditure Rs. 389.

(v) Rs. 1,50,300 for roads and road surface treatment—expenditure Rs. 1,41,457.

(vi) Rs. 94,980 for road lighting—expenditure Rs. 68,801.

(vii) Rs. 15,040 for Storm water drains—expenditure Rs. 16,121.

Viceregal Estates Division.—(i) Rs. 68,100 for construction of staff quarters at Belvedere—expenditure Rs. 63,234.

(ii) Rs. 98,000 for extension of Viceregal Lodge, Simla—expenditure Rs. 98,688.

(iii) Rs. 67,000 to meet the debit on account of the transfer of the cost of the furniture from the head " 57 " to " 41 " during the current year—expenditure Rs. 67,088.

United Provinces.—(i) Rs. 13,000 for the completion of the new factory in the Postal Workshop at Aligarh—expenditure Rs. 12,977.

(ii) Rs. 5,155 for acquisition of lands for the aerodrome at Bamrauli—expenditure Rs. 5,136.

Bihar and Orissa.—(i) Rs. 21,500 for concentration of the Botanical Section at the Agricultural Research Institute at Pusa—expenditure Rs. 15,766.

(ii) Rs. 5,000 for construction of a new Church at Muzaffarpur—expenditure Rs. 5,026.

2. Out of the voted grant a total sum of Rs. 10,58,276 was surrendered to Government.

3. The " unallotted grants " in the Appropriation Account represent grants on account of works, the estimates for which were not technically sanctioned at the time of communicating the distribution of annual grants.

Reserves with local authorities as shown in the Appropriation Accounts were intended to meet unforeseen expenditure.

4. *Pro rata* Distribution.—Civil works relating to the Central Government are generally executed by the agencies of provincial Governments and the Military Department and are carried out by the establishments employed under those Governments and Department. The total expenditure on account of establishment charges is distributed between the Central Government and the Provincial Governments or Military Department on the basis of actual outlay of the year on works of both parties. This is called *pro-rata* distribution. Any special establishment, wholly employed on a work, is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Similar remarks apply also to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., obtained to meet the special requirements of particular work or project is treated as a direct charge to the work or project concerned.

The total expenditure for Works and for Establishment and Tools and Plant is given below :—

	Rs.
Works	1,58,47,290
Establishment	27,99,813
Tools and Plant	2,84,989

5. Subhead H. 1.—No important new supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported. In the following cases the expenditure on new supplies exceeded Rs. 20,000 :—

	Rs.
Bengal and Sikkim	37,250
Central India	22,807

6. *Losses.*—(i) The net loss on the arrangements for the supply of furniture to the tenants of Government residential buildings in old and New Delhi amounted during the year 1926-27 to Rs. 92,000.

See paragraph 74 of the Report.

(ii) (*a*) Loss over Rs. 5,000. The Agency Surgeon house at Deoli was constructed at a cost of Rs. 17,476 in 1908. In 1912 the post was abolished and the house was afterwards occupied from time to time by the Deoli Regiment till 1921-22, when this regiment was disbanded. The house became valueless, and it was advertised for sale. The only offer was that of the Tonk Durbar who offered Rs. 5,000, and the sale was sanctioned by the Government of India and the actual loss incurred was Rs. 12,476.

	Buildings sold.	Loss incurred.
(*b*) Loss below Rs. 5,000 :—		
		Rs.
Simla Imperial Circle	1	267
Port Blair	1	554
Hyderabad	1	142
		963

7. A sum of Rs. 57,092 was recovered from the Posts and Telegraphs Department on account of cost of land and building made over to that Department in connection with the construction of a Post Office in Old Delhi.

8. The new Capital Committee sanctioned the disposal of an estate in old Delhi (built in 1917 and borne on the books of the Public Works Department at a valuation of Rs. 1,30,000) to the Managing Committee of a Girl's School, on the following terms :—

(i) That the building be sold for Rs. 1,23,000 payable in 5 annual instalments of Rs. 25,000.

(ii) The land occupied by the building be given on perpetual lease for Rs. 3 per hundred square yards.

(iii) The land to be used as playground be given on a 10 year lease without option of renewal at Rs. 25 per acre.

(v) That Government give a grant of Rs. 20,000 for 3 years totalling Rs. 60,000 towards the cost of the building.

Statement of Expenditure on Important New Works.

Original Works - Buildings.

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	1. Major Works above Rs. 50,000 specifically provided for in the Budget.				
	(a) Estimated to cost above Rs. 50,000.				
	Bengal.				
1.	Constructing an Income-tax office and quarters for the Assistant Commissioner of Income-tax and Income-tax officer at Jalpaiguri	76,500	77,549	...	1,049
2.	Constructing four katcha salt golas in the compound of the new Salt Gola at Chittagong	11,400	11,351	49	...
	Burma.				
3.	Completion of the improvements to the landing ground, etc., at the Double Islands	...	11,332	...	11,332
	Western India States Agency.				
4.	*Quarters for the Agency Police at Sehori*	*22,000*	*16,904*	*5,096*	...
	Bihar and Orissa.				
5.	Project for the construction of the schools of Mines and Geology at Dhanbad ...	3,73,000	3,46,023	26,977	...

Observations.

1. Revised estimate Rs. 90,612; expenditure to end of March 1927 Rs. 87,102; balance Rs. 3,510; in progress. Excess remained uncovered. The Local Government sanctioned the admission of the excess.

2. Estimate Rs. 88,817; expenditure to end of March 1927 Rs. 69,184; balance Rs. 19,633; in progress.

3. Total estimate Rs. 2,52,057; expenditure to 31st March 1927 Rs. 2,51,831; balance Rs. 226; in progress. Original appropriation Rs. 10,500 withdrawn to Reserve and treated as unallotted grant in the Appropriation Account; it was subsequently reallotted.

4. Estimate Rs. 82,373; expenditure to end of March 1917 Rs. 16,904; in progress.

5. Sub-works of the project:—

(i) *Hostel building.*—Estimate Rs. 2,12,497; expenditure to 31st March 1927 Rs. 2,02,333; completed.

(ii) *Quarters for 3 clerks, 4 laboratory assistants, 1 draftsman and 1 assistant foreman*—Estimate Rs. 52,686; expenditure to 31st March 1927 Rs. 50,673; completed.

(iii) *4 residences for professors.*—Total estimate Rs. 1,08,189; expenditure to 31st March 1927 Rs. 1,05,553; completed.

(iv) *Workshop.*—Estimate Rs. 59,470; expenditure to 31st March 1927 Rs. 70,732; completed.

(v) *Quarters for 6 lecturers, demonstrator, the mining surveyor and office superintendent.*—Estimate Rs. 63,842; expenditure to 31st March 1927 Rs. 60,940; completed.

(vi) *Main School building.*—Estimate Rs. 2,30,697; expenditure to 31st March 1927 Rs. 2,29,753; in progress.

(vii) *Electric Installations.*—Estimate Rs. 54,000; expenditure to 31st March 1927 Rs. 48,909; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS -*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	Delhi Public Works Department.				
6.	Additions and alterations to the Commander-in-Chief's residence	55,500	48,374	7,126	...
7.	Constructing additional Councillors' quarters	3,29,600	3,26,070	3,530	...
8.	Gazetted officers' bungalows including electric light	1,30,500	1,54,296	...	23,796
9.	Furnishing the Hon'ble Members' Bungalows	45,000	48,091	...	3,091
10.	Construction of Police Station at Sadar Bazar, Delhi	45,000	41,299	3,701	...
11.	Additional buildings for Sub-Judges, Delhi	63,000	48,416	14,584	...

Observations.

(*viii*) *Hospital buildings with out houses.*—Estimate Rs. 32,802; expenditure to 31st March 1927 Rs. 32,843; completed.

(*ix*) *Residence for 2 lecturers.*—Estimate Rs. 31,916; expenditure to 31st March 1927 Rs. 30,340; completed.

(*x*) *5 clerks' quarters.*—Estimate Rs. 26,449; expenditure to 31st March 1927 Rs. 26,403; completed.

(*xi*) *Menials' quarters.*—Estimate Rs. 38,856; expenditure to 31st March 1927 Rs. 38,921; completed.

(*xii*) *Sinking a well.*—Estimate Rs. 25,833; expenditure to 31st March 1927 Rs. 26,251; completed.

(*xiii*) *Latrine for students and menials.*—Estimate Rs. 40,380; expenditure to 31st March 1927 Rs. 14,620; in progress.

(*xiv*) *Residence for the Principal.*—Estimate Rs. 41,553; expenditure to 31st March 1927 Rs. 3,512; in progress.

(*xv*) *Sewerage of sanitary installation in the School.*—Estimate Rs. 32,100; expenditure to 31st March 1927 Rs. 28,154; in progress.

(*xvi*) *Water supply to the School.*—Estimate Rs. 50,000; expenditure to 31st March 1927 Rs. 43,003; in progress.

(*xvii*) *Other works of the project below Rs. 20,000 each.*—Total amount of estimate Rs. 86,300; expenditure Rs. 74,102; in progress.

6. Comprises one major work and several minor works. Major work—Estimate Rs. 31,400; expenditure to end of 1926-27 Rs. 28,811; in progress. Expenditure for minor works to end of 1926-27 Rs. 19,563.

7. Consists of—

(*i*) *Major work above Rs. 50,000.*—Construction of 20 quarters for Indian Legislative Councillors on Ferozshah Road—Estimate Rs. 2,64,300; expenditure to end of 1926-27 Rs. 2,55,205; balance Rs. 9,095; in progress.

(*ii*) *Other major works.*—Expenditure to end of 1926-27 Rs. 15,605.

(*iii*) *Minor works.*—Expenditure to end of 1926-27 Rs. 15,605.

8. Estimate Rs. 1,54,296; expenditure to end of 1926-27 Rs. 1,54,296; completed.

9. Estimate Rs. 84,000; expenditure to end of 1926-27 Rs. 48,091; in progress.

10. Estimate Rs. 1,42,400; expenditure to end of 1926-27 Rs. 1,12,214. Rs. 5,400 withdrawn, resulting in an excess of Rs. 1,699 due to non-adjustment of certain anticipated credits.

11. Estimate Rs. 52,800; expenditure to end of 1926-27 Rs. 48,416; balance Rs. 4,384; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balances Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
12.	Forest Research Institute Project and outside the Project	3,60,000	11,57,521	...	7,97,521
	North-West Frontier Province—Ordinary.				
13.	Partial remodelling of Civil Jail, Peshawar...	...	55,606	...	55,606
14.	Additional accommodation for Frontier Constabulary, Tank	...	81,029	...	81,029
15.	Constructing F. C. Post, Chanda (Kohat) ...	50,500	...	50,500	...

Observations.

12. The detailed distribution of the provision made in lump is not known and hence the total provision for Forest Research Institute Project and outside the Project has been shown as a single item. Excess to the extent of Rs. 32,733 remained uncovered, owing to incorrect estimate of liabilities. The details of actual expenditure are :—

	Rs.
(*a*) *Major works estimated to cost above Rs. 50,000*—	
(*i*) Construction of the superstructure of the East Wing of the main building, Forest Research Institute, Dehra Dun . . .	96,745
(*ii*) Constructing 4 Branch Officers' Bungalows	44,760
(*iii*) Construction of the superstructure and foundations of the West Wing and Central Block of New Main Building . . .	5,80,545
(*iv*) Construction of 4 Section Officers' bungalows . . .	54,391
(*v*) Sewage disposal	1,458
(*vi*) Preparing the site of main building	—20
(*vii*) Constructing of walling in the Institute	63
(*viii*) Providing water supply at Chand Bagh	—3,829
(*ix*) Conversion of the existing building of the Institute into a Training Institute at Chand Bagh	73,767
(*b*) *Other major works*	90,298
(*c*) *Minor works*	1,90,986
(*d*) *Suspense*	30,857
(*e*) Receipts	—2,500
Total	11,57,521

(*a*) (*i*). Estimate Rs. 8,99,070; expenditure to 31st March 1927 Rs. 7,99,946; balance Rs. 99,124; in progress.

(*ii*) Estimate Rs. 1,51,600; expenditure to 31st March 1927 Rs. 44,760; balance Rs. 1,06,840; in progress.

(*iii*) Estimate Rs. 17,64,600; expenditure to 31st March 1927 Rs. 5,80,545; balance Rs. 11,83,455; in progress.

(*iv*) Estimate Rs. 1,15,540; expenditure to 31st March 1927 Rs. 54,391; balance Rs. 61,149; in progress.

(*v*) Estimate Rs. 1,61,000; expenditure to 31st March 1927 Rs. 1,50,107; balance Rs. 10,893; in progress.

(*vi*) Estimate Rs. 60,840; expenditure to 31st March 1927 Rs. 58,098; completed.

(*vii*) Estimate Rs. 89,700; expenditure to 31st March 1927 Rs. 90,302; excess Rs. 602; completed.

(*viii*) Estimate Rs. 72,100; expenditure to 31st March 1927 Rs. 63,205; balance Rs. 8,895; in progress.

(*ix*) Estimate Rs. 1,01,280; expenditure to 31st March 1927 Rs. 78,946; balance Rs. 22,334; in progress.

13. Estimate Rs. 1,10,832; expenditure to end of 1926-27 Rs. 1,04,000; in progress. Original appropriation Rs. 60,000 withdrawn to the Reserve and treated as unallotted grant in the Appropriation Account.

14. Estimate Rs. 2,36,033; expenditure to end of 1926-27 Rs. 81,029; in progress. Original Appropriation Rs. 1,71,700 withdrawn to the Reserve and treated as unallotted grant in the Appropriation Account.

15. Work abandoned.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS —*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
	North-West Frontier Province—Waziristan Scheme.				
16.	*Extension of Militia Post, Miranshah*	62,000	63,117	...	1,117
17.	*Pumping and Electric plant at Jandola*	56,250	51,030	5,220	...
18.	*Political Subordinates' quarters at Razmak*	8,200	67,020	...	58,820
19.	*Additions and alterations to F. C. Post, Murtaza*	4,000	9,497	...	5,497
20.	*Addition to post Mir Ali, Khajuri and Shinkai*	1,00,000	82,676	17,324	...
21.	*Addition to Boya Militia Post* ...	17,750	36,057	...	18,307
22.	*Additional quarters for British Officers at Miranshah...*	10,000	10,574	...	574
	Military Engineer Services.				
23.	*Restoration of St. Marks Church, Bangalore*	62,000	34,566	27,434	...
24.	*Constructing Scout Post, Spinwan* ...	19,000	36,744	...	17,744
25.	*Constructing Scout Post, Shewa* ...	18,000	52,664	...	34,664
	Rajputana.				
26.	Construction of new Reserve Police Lines at Ajmer	94,000	99,050	...	5,050
	Viceregal Estates Division.				
27.	Providing new furniture, carpets and curtains at Belvedere	60,000	64,458	...	4,458

Observations.

16. Revised estimate Rs. 4,29,894; expenditure to end of 1926-27 Rs. 4,39,393; completed.

17. Estimate Rs. 68,200; expenditure to end of 1926-27 Rs. 65,206; in progress.

18. Total estimate Rs. 1,02,400; expenditure to end of 1926-27 Rs. 67,020; in progress. Original appropriation Rs. 64,500 was withdrawn to the Reserve and is treated as unallotted grant.

19. Estimate Rs. 1,39,362; expenditure to end of 1926-27 Rs. 1,08,752; completed.

20. Estimate Rs. 2,94,003; expenditure to end of 1926-27 Rs. 2,33,733; completed.

21. Estimate Rs. 1,00,984; expenditure to end of 1926-27 Rs. 85,600; in progress.

22. Estimate Rs. 52,959; expenditure to end of 1926-27 Rs. 51,708; completed.

23. Estimate Rs. 67,954; expenditure upto 31st March 1927 Rs. 34,566; balance Rs. 33,934; in progress.

24. Estimate Rs. 3,04,786; expenditure to end of 1926-27 Rs. 3,15,126; excess Rs. 10,340; in progress.

25. Estimate Rs. 1,49,490; expenditure to end of 1926-27 Rs. 1,72,822; excess Rs. 23,333; in progress.

26. Estimate Rs. 3,91,360; expenditure to end of 1926-27 Rs. 99,050; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	Bombay.				
28.	Quarters for Preventive Officers at Kenmari.	80,000	63,000	17,000	...
	(*b*) ORIGINALLY ESTIMATED TO COST RS. 50,000 OR LESS, BUT NOW ESTIMATED TO COST ABOVE RS. 50,000.				
	Nil				
	II.—Other Major Works specifically provided for in the Budget.				
29.	All works collectively ... *Non-Voted* ...	*1,42,595*	*1,26,934*	*15,661*	...
	Voted ...	2,20,200	2,37,658	...	17,358
	III.—Unforeseen Major Works not specifically provided for in the Budget.				
	United Provinces.				
30.	Acquisition of land for the Aerodrome at Bamrauli; Allahabad District	...	5,136	...	5,136
31.	New Factory for the Postal workshop at Aligarh	...	12,977	...	12,977
	Bombay.				
32.	Quarters for 3 Tindals, 2 Drivers, 1 Carpenter and 28 Lascars at Kenmari	...	2,429	...	2,429
33.	Works in connection with Salt buildings at Bhandup	...	6,513	...	6,513
	Western India States Agency.				
34.	*Bungalows of the Executive Engineer, W. I. S. Agency, Rajkot*	...	*14,544*	...	*14,544*
	Bihar and Orissa.				
35.	Collection of materials for expansion of Agricultural Research Institute, Pusa ...	...	—4,298	4,298	...
36.	Constructing the Botanical section of the Agricultural Research Institute in the area allotted to Pusa	...	15,766	...	15,766

Observations.

28. Estimate Rs. 1,35,316; expenditure to end of March 1927 Rs. 1,01,971; in progress.

30. An estimate of Rs. 40,073 was sanctioned in February 1922. Expenditure to end of 1923-24 was Rs. 44,110 and the excess of Rs. 4,037 was passed by the Government of India. The Government has been requested to pass this further excess over the sanctioned estimate. Higher compensation was ordered by the court on appeal filed by the party compensated.

31. Estimate Rs. 2,62,169; expenditure to 31st March 1927 Rs. 2,60,147; completed.

32. Estimate Rs. 42,681; expenditure to end of March 1927 Rs. 43,427; completed.

33. Estimate Rs. 5,41,650; expenditure to end of March 1927 Rs. 5,41,142; completed.

34. Estimate Rs. 25,637; expenditure to end of March 1927 Rs. 14,544; in progress.

35. The project was abandoned and the materials are being utilised on other works by credit to the estimate. Estimate Rs. 1,02,750; expenditure to 31st March 1927 Rs. 48,124.

36. Estimate Rs. 45,109; expenditure to 31st March 1927 Rs. 15,766; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
37.	*Constructing a new Church at Muzaffarpur* ...	...	5,026	...	5,026
	Delhi Public Works Department.				
38.	Stabling clerks quarters	...	67,194	...	67,194
39.	Quarters for the menials of the Government of India and local Administrations	...	2,72,415	..	2,72,415
40.	Additions and alterations to clerks' quarters ...	...	23,045	...	23,045
41.	Constructing class rooms in Normal School for women at Daryaganj, Delhi	...	—389	389	...
	North-West Frontier Province—Ordinary.				
42.	Government High School, Peshawar ...	...	99,804	...	99,804
43.	Constructing two barracks in Police Lines, Peshawar	...	10,963	...	10,963
44.	Providing barbed wire fence and piquets enclosing Civil Area at Tank	...	11,143	...	11,146.
45.	Constructing protective works against the encroachment of river Indus to Ghazi Police Post (Hazara)	...	1,779	...	1,779
46.	Frontier Constabulary Post and Civil Serai, Draginda	...	—10,924	10,924	...
47.	Frontier Constabulary Post and Civil Serai, Domanda	...	—167	167	...
48.	Frontier Constabulary Post and Civil Serai, Manduri (Kohat)	...	13,244	...	13,244
49.	Normal Training College, Peshawar ...	...	65	...	65

Observations.

37. Estimate Rs. 27,392; expenditure to 31st March 1927 Rs. 5,026; in progress.

38. Consists of—
(*i*) *Major work.*—Estimate Rs. 24,550; expenditure to end of 1926-27 Rs. 22,363; in progress.
(*ii*) *Minor works.*—Expenditure Rs. 44,831.

39. The schem comprises—
(*i*) *Major works.*—(*a*). Construction of quarters for the menial staff of the local Administration offices at point I in the New Capital—Estimate Rs. 1,49,450; expenditure to end of 1926-27 Rs. 1,48,466; in progress.
(*b*) Construction of 120 Daftries' quarters in Block No. 90 of Design A.-3134—Estimate Rs. 1,50,200; expenditure to end of 1926-27 Rs. 1,15,648; in progrress.
(*ii*) *Minor works.*—Expenditure Rs. 8,301.

40. Total estimate Rs. 33,354; expenditure to end of 1926-27 Rs. 23,045; balance Rs. 7,835; in progress. Rs. 1,045 remained uncovered.

41. Estimate Rs. 44,000; expenditure to end of 1926-27 Rs. 42,571; balance Rs. 1,429 in progress.

42. Estimate Rs. 2,49,397; expenditure to end of 1926-27 Rs. 99,804; in progress.

43. Estimate Rs. 34,132; expenditure to end of 1926-27 Rs. 29,451; in progress.

44. Estimate Rs. 30,957; expenditure to end of 1926-27 Rs. 23,927; in progress.

45. Estimate Rs. 20,527; expenditure to end of 1926-27 Rs. 17,499; completed.

46. Estimate Rs. 3,24,875; expenditure to end of 1926-27 Rs. 3,44,552; completed.

47. Estimate Rs. 86,634; expenditure to end of 1926-27 Rs. 81,170; completed.

48. Estimate Rs. 69,705; expenditure to end of 1926-27 Rs. 66,950; in progress.

49. Estimate Rs. 4,62,094; expenditure to end of 1926-27 Rs. 4,38,074; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	North-West Frontier Province—Waziristan Scheme.				
50.	*Additions and alterations to F. C. Post, Giral.*	...	*15,694*	...	*15,694*
	Military Engineer Service.				
51.	*Constructing Scout Post, Sarwakai* ...	...	*—356*	*356*	...
52.	*Constructing Scout Post Jandola* ...	...	*1,245*	..	*1 245*
	Baluchistan				
53	Construction of quarters for Customs Officer at Chaman.	...	21,949	...	21,949
54.	Constructing Central Jail at Mach ...	...	677	...	677
	Viceregal Estate Division.				
55.	Extension to Viceregal Lodge, Public Entrance and Cloak room at Simla	...	98,688	...	98,688
56.	Construction of staff quarters at Belvedere ...	...	63,234	...	63,234
57.	Adjustment of the cost of furniture purchased in 1912 from H. I. M. the King Emperor's Camp for use in Government House, Delhi ...	....	67,088	...	67,088
	IV.—Minor Works.				
58.	All works collectively { *Non-voted* ...	*2,15,289*	*1,34,677*	*80,612*	...
	{ Voted ...	16,40,969	14,18,930	2,22,039	...

Observations.

50. Estimate Rs. 98,780 ; expenditure to end of 1926-27 Rs. 97,449 ; completed.

51. Estimate Rs. 5,65,943 ; expenditure to end of 1926-27 Rs. 5,64,220 ; completed.

52. Estimate Rs. 9,01,290 ; expenditure to end of 1926-27 Rs. 9,06,191 ; excess Rs. 4,901 ; completed. The expenditure on the project was due to adjustment of belated debits relating to the period prior to 1925-26.

53. Estimate Rs. 22,115 ; expenditure to end of 1926-27 Rs. 21,949 ; in progress.

54. Estimate Rs. 13,02,194 ; expenditure to end of 1926-27 Rs. 677 ; in progress. Excess to the extent of Rs. 377 remained uncovered.

55. Estimate Rs. 2,42,818 ; expenditure to end of 1926-27 Rs. 98,688 ; in progress.

56. Estimate Rs. 68,149. No expenditure appeared in 1927-28, nor any completion report received as yet.

58. *Non-voted.*—Savings occurred in almost all the provinces and areas and are composed of small items.

58. Voted.—There was a gross saving of Rs. 3,29,936 partially counterbalanced by a gross excess of Rs. 1,07,897. Barring excesses in Delhi Public Works Division (Rs. 87,336), Central Provinces (Rs. 5,279) and the Viceregal Estates Division (Rs. 9,150),savings occurred in all other provinces and areas and were in most cases due to the cost of Ecclesiastical works having been originally provided for as voted, while the charges were adjusted as non-voted owing to change in classification sanctioned during the year. Prominent savings were in Bombay (Rs. 76,093), Punjab (Rs. 73,906) and under Military Engineer Services (Rs. 60,000).

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS – BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
59. V.	–Kabul Legation (*Non-voted*) ...	*7,80,000*	*7,54,766*	...	*24,766*
	Totals ... *Non-voted* ..	*14,67,084*	*15,13,379*	...	*46,295*
	Voted ..	36,35,269	50,68,387	...	14,33,118

Observations.

59. The detailed distribution of the provision made in lump is not known and hence the provision for Kabul Legation has been shown as a separate item (item V). The details of actual expenditure are—

	Rs.
(a) Major works estimated to cost above Rs. 50,000 :—	
(i) Constructing Minister's residence	1,90,938
(ii) Constructing Councillor's house	23,407
(iii) Constructing British clerks' quarters	6,792
(iv) Acquisition of land acquired for British Legation	—2,090
(v) Electric installations power house of new British Legation, Kabul	37,379
(vi) Constructing water-borne sanitary installation	91,614
(vii) Loss on purchase of wood due to Khost rebellion	2,034
(viii) Fees payable to the Government for preparation of designs	25,526
(ix) Providing central heating installation for Minister's house	41,656
(b) Other major works	1,66,109
(c) Minor works	33,410
(d) Establishment	75,178
(d) Suspense	57,576
(d) Tools and plant	5,237
Total	7,54,766

(a) (i) Estimate Rs. 4,61,940 ; expenditure to end of 1926-27 Rs. 2,72,814 ; balance Rs. 1,89,126 ; in progress.

(ii) Estimate Rs. 65,199 ; expenditure to end of 1926-27 Rs. 35,487 ; balance Rs. 29,712 ; in progress.

(iii) Estimate Rs. 61,892 ; expenditure to end of 1926-27 Rs. 68,351 ; excess Rs. 6,459 ; in progress.

(iv) Estimate Rs. 63,500 ; expenditure to end of 1926-27 Rs. 63,239 ; no expenditure incurred after December 1926.

(v) Estimate Rs. 1,28,097 ; expenditure to end of 1926-27 Rs. 68,703 ; balance Rs. 59,394 ; in progress.

(vi) Estimate Rs. 3,17,602 ; expenditure to end of 1926-27 Rs. 2,64,964 ; balance Rs. 52,638 ; in progress.

(vii) Estimate Rs. 56,481 ; expenditure to end of 1926-27 Rs. 55,941 ; in progress ; completed in August 1927.

(viii) Estimate Rs. 80,000 ; expenditure to end of 1926-27 Rs. 78,198 ; balance Rs. 1,802 ; in progress.

(ix) Estimate Rs. 74,073 ; expenditure to end of 1926-27 Rs. 41,656 ; balance Rs. 32,417 in progress.

(d) These items were charged to the head "Original works—buildings" against appropriation provided under that head for expenditure on account of the Kabul Legation.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—COMMUNICATIONS.

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
	I.—Major Works above Rs. 50,000 specifically provided for in the Budget.				
	(a) ESTIMATED TO COST ABOVE Rs. 50,000.				
	North-West Frontier Province—Ordinary.				
1.	Metalling Hathala Kullachi Road ...	2,60,000	2,58,694	1,306	...
2.	Metalling Mansehra Shinkiari Road (Hazara) ...	9,000	63,660	...	54,660
	North-West Frontier Province—Waziristan Scheme				
3.	*Constructing Draban Ghazni Khel Road ...*	*1,50,000*	*51,303*	*98,697*	...
	(b) ORIGINALLY ESTIMATED TO COST Rs. 50,000 OR LESS, BUT NOW ESTIMATED TO COST above Rs. 50,000.				
	Nil.				
	II.—Other Major Works specifically provided for in the Budget.				
4.	All works collectively { *Non-voted* ...	*3,000*	*2,947*	*53*	...
	{ Voted	3,000	2,303	697	...
	III.—Unforeseen Major Works not specifically provided for in the Budget.				
	North-West Frontier Province—Ordinary.				
5.	Providing necessary equipment to complete the bridges on raised road, Daryakhan ...	...	39,856	...	39,856
6.	Extension of Bannu Road Bharat to Khaki (milestone 8 to F. No. 5)	...	13,803	...	13,803
7.	Metalling unmetalled portion of the road from Thana to Gulao Kando...	...	9,840	...	9,840
8.	Constructing causeway Haro River mile 35-H. T. Road (Hazara)	...	4,004	...	4,004

Observations.

1. Estimate Rs. 3,99,577 ; expenditure to end of 1926-27 Rs. 3,65,563 ; balance Rs. 34,014 ; in progress.
2. Estimate Rs. 1,59,009 ; expenditure to end of 1926-27 Rs. 1,59,024 ; completed.
3. Estimate Rs. 38,40,000 ; expenditure to end of 1926-27 Rs. 38,58, 873 ; excess Rs. 18,873 ; in progress.
5. Estimate Rs. 40,332 ; expenditure to end of 1926-27 Rs. 39,856 ; completed.
6. Estimate Rs. 33,802 ; expenditure to end of 1926-27 Rs. 13,803 ; balance Rs. 19,999 ; in progress.
7. Estimate Rs. 34,932 ; expenditure to end of 1926-27 Rs. 9,840 ; balance Rs. 25,092 ; inprogress.
8. Estimate Rs. 60,000 ; expenditure to end of 1926-27 Rs. 60,821 ; completed.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—COMMUNICATIONS—*concld.*

Serial No.	Service.	Grant.	Expenditure	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	North-West Frontier Province—Waziristan Scheme.				
9.	*Road extension in Waziristan*		*82,325*	...	*82,325*
	Delhi Public Works Division.				
10.	Roads and Road Surface treatment		1,41,457	...	1,41,457
	Waziristan Scheme (Military Engineer Services)				
11.	*Constructing Jandola Sarwakai Road*		*6,576*	...	*6,576*
	IV.—Minor Works.				
12.	All works collectively { *Non-voted*		*1,658*	...	*1,658*
	Voted	1,67,340	2,42,895	...	75,555
	Totals { *Non-voted* ...	*1,53,000*	*1,44,809*	*8,191*	...
	Voted	4,39,340	7,76,512	...	3,37,172

Observations.

9. Estimate Rs. 1,46,788; expenditure to end of 1926-27 Rs. 82,325; balance Rs. 64,463; in progress.

10. The project amounts to Rs. 4,22,500 and consists of—

(*i*) Major Works—Estimates Rs. 1,43,843; expenditure to end of 1926-27 Rs. 99,151; balance Rs. 44,692; in progress; and

(*ii*) Minor Works—Expenditure to end of 1926-27 Rs. 45,780.

11. Estimate Rs. 27,97,408; expenditure to end of 1926-27 Rs. 27,87,942; completed.

12. —Voted. Excesses occurred mainly in the North-West Frontier Province (Rs. 34,870) due to certain urgent works having been carried out to meet local requirements and in the Delhi Public Works Division Rs. 38,344 owing chiefly to expenditure on works transferred from the Delhi Capital Project.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

ORIGINAL WORKS—MISCELLANEOUS.

Serial No.	Service.	Grant.	Expenditure.	Balance. Unexpended.	Balance. Excess.
		Rs.	Rs.	Rs.	Rs.
	I.—Major Works above Rs. 50,000 specifically provided for in the Budget.				
	(*a*) ESTIMATED TO COST ABOVE Rs. 50,000.				
	Baluchistan.				
1.	Deep well bore, Quetta	2,21,000	1,34,289	86,711	...
	(*b*) ORIGINALLY ESTIMATED TO COST Rs. 50,000 OR LESS BUT NOW ESTIMATED TO COST ABOVE Rs. 50,000.				
	Nil.				
	II.—Other Major Works specifically provided for in the Budget				
	Nil.				
	III.—Unforeseen Major Works not specifically provided for in the Budget.				
	Delhi Public Works Division.				
2.	Storm water drains	...	16,121	...	16,121
3.	Road lighting	...	68,801	...	68,801
	IV.—Minor Works.				
4.	All works collectively	2,050	2,235	...	185
...	Total ...	2,23,050	2,21,446	1,604	...

Observations.

1. Original appropriation was raised to Rs. 2,50,101 resulting in a net saving of Rs. 1,15,812. Estimate Rs. 6,33,668 ; expenditure to end of 1926-27 Rs. 3,79,596 ; in progress.

2. The scheme is for Rs. 85,000 and consists of—

(*i*) Major works above Rs. 50,000—Constructing Storm Water Drains in the New Capital Area—Estimate Rs. 80,000 ; expenditure to end of 1926-27 Rs. 12,488 ; balance Rs. 67,512 ; in progress.

(*ii*) Minor works—Expenditure Rs. 3,633. Excess to the extent of Rs. 1,081 remained uncovered.

3 The scheme is for Rs. 1,50,000 and comprises—

(*i*) Major Work—Estimate Rs. 49,360 ; expenditure to end of 1926-27 Rs. 16,273 ; balance Rs. 33,087 ; in progress.

(*ii*) Minor Works—Expenditure Rs. 52,528.

STORE ACCOUNT.

No. of Items.	Name of Division.	Opening balance on 1st April 1926.	Receipts during 1926-27.	Total.	Issues during 1926-27.	Closing balance on 31st March 1927.
		Rs.	Rs.	Rs.	Rs.	Rs.
1.	Delhi	44,019	—2,627	41,392	10,822	30,570
2.	Delhi (Manufacture of bricks at Timarpur)	—2,340	2,871	531	531	...
3.	Imperial Works Division at Dehra Dun	1,24,423	3,25,189	4,49,617	2,46,802	2,02,815
4.	Imperial Works Division at Dehra Dun (Manufacture of bricks) ...	91,067	2,41,135	3,32,202	2,95,630	36,572
5.	Baluchistan (London Stores) ...	85,401	70,119	1,55,520	85,401	70,119
6.	Assam	20,128	5,521	25,649	7,618	18,031
7.	Bengal (Sikkim)	4,744	16,949	21,693	14,873	6,820
8.	Andamans and Nicobar Islands	74,750	85,856	1,60,606	95,762	64,844
9.	Central India	10,389	10,543	20,932	12,994	7,938
10.	Viceregal Estates Division ...	17,542	12,046	29,588	17,811	11,777
11.	Simla Imperial Circle	44,100	23,617	67,717	28,112	39,605
12.	Kabul Division	86,128	1,80,668	2,66,796	1,78,399	88,397
	Totals ...	6,00,356	9,71,887	15,72,243	9,94,755	5,77,488

OBSERVATIONS.

Item 1.—The stock was counted and verified departmentally during the year and the balances were priced within the market rates.

Stock valued at Rs. 28,000 was reported to be in excess of the requirements of the next twelve months. The stock consists entirely of bricks received from a departmental manufacture which has been closed. It was economical to outturn these bricks and it is desirable to retain them in stock and there is no doubt that they will be utilised to the advantage of Government.

Item 3.—The stores were counted departmentally and no notable discrepancies were reported. The stock-in-hand on 31st March 1927 was priced at the market rates. The total value (Rs. 2,08,784) compared favourably with the book value (Rs. 2,02,815), but on certain water works and electrical articles a loss of Rs. 5,000 (including the loss of Rs. 4,000 reported last year) due to fall of market rates is anticipated.

Stock valued at Rs. 4,000 is reported to be surplus of requirements for the disposal of which necessary action is being taken. The value of unserviceable stock amounted to Rs. 723.

Item 4.—Bricks were counted by the Sub-Divisional Officer, Imperial Works Division, Dehra Dun. No discrepancies of any importance were reported. Minor differences are being set right in the accounts for 1927-28.

Item 5.—The closing balance represents the cost of English stores indented for in June 1926. These stores did not reach India in the year 1926-27 and hence the outstanding. There are no stock accounts kept under the head "Stock."

Item 6.—The balances are reported to have been reviewed in detail by the Public Works Disbursers.

Item 7.—The balance was erroneously shown as Rs. 4,745 in the last year's report. The balance was last counted and verified on the 7th April 1927.

Item 8.—The stock was counted during the year and none of the materials were found to be in excess of the probable requirements of the subsequent twelve months.

Item 9.—All the materials of stock were verified during the year and priced within the market rates.

Item 10.—The Stock was counted and verified during the year and the balances were priced within the market rates. Stock valuing Rs. 802 was in excess of the requirements of the next twelve months and action was taken by the Divisional Officer for its disposal.

Item 11.—All the articles of stock were verified during the year and priced within the market rates. Stock valuing Rs. 29,002 was in excess of the requirements of the next twelve months; of this, Rs. 16,177 worth of stock was, in the opinion of the Divisional Officers, required to be kept in reserve, the balance being available for sale or transfer. Orders of the Superintending Engineer regarding its disposal are awaited.

Item 12.—There were surplus stores to the value of Rs. 13,600 in the Division on 31st March 1927 and action is being taken to dispose of them by sale. The stock balances in the Division were duly certified as having been counted and found correct.

GRANT No. 70—SUPERANNUATION ALLOWANCES AND PENSIONS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
MAJOR HEAD "45—SUPERANNUATION ALLOWANCES AND PENSIONS".			Rs.	Rs.	Rs.	Rs.
PAYMENTS IN INDIA :—						
A.—Superannuation and Retired Allowances.	*Non-voted*	*Original* Rs. 1,31,710				
		Supplementary 21,720(a)	*1,53,430*	*1,59,192*	...	*5,762*
	Voted	... ...	50,44,640	54,95,484	...	4,50, 844

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—The excesses occurred in India (Rs. 4,323), Madras (Rs. 3,295), Bombay (Rs. 2,240), Burma (Rs. 1,170) and Bihar and Orissa (Rs. 14) and were partly counterbalanced by small savings aggregating Rs. 5,280 in different circles of account. The excesses remained uncovered. The excesses in India and Madras were due to heavier charges incurred towards the latter part of the year.

A.—Voted.—The prominent excesses occurred (*i*) in North West Frontier Province (Rs. 68,541), due to increase in the number of Frontier Corps pensioners, (*ii*) in Bombay (Rs. 1,32,936), where the provision based on past actuals fell short of actual requirements during the year, (*iii*) in the Punjab (Rs. 78,932), due to the increase in the number of Posts and Telegraphs Department pensioners, (*iv*) in the United Provinces (Rs. 1,64,991), due to heavy retirements in the Opium Department, normal increase of expenditure and some arrear adjustments, (*v*) in Burma (Rs. 19,372), due to larger pensionary charges than anticipated sanctioned in the course of the year, (*vi*) in Behar and Orissa (Rs. 29,256), due to some big pensions of the Posts and Telegraphs, Opium and Customs Departments having been sanctioned after the submission of the Estimate, and (*vii*) in India (Rs. 25,484), chiefly due to adjustment of Irrigation pensionary charges and to increase in the number of pensioners during the closing months of the year (the excess was further enhanced by Rs. 9,000 by orders of reappropriation).

The above excesses were partly reduced by savings in Bengal (Rs. 23,104), Madras (Rs. 30,723) and Central Provinces (Rs. 20,920).

The excesses as detailed below also remained uncovered :—(*i*) North West Frontier Province—Rs. 25,541, (*ii*) Madras—Rs. 9,277, (*iii*) Bombay—Rs. 42,936, (*iv*) Punjab—Rs. 10,132, (*v*) Burma—Rs. 3,872, (*vi*) Assam—Rs. 494.

The saving in Madras was due to commutation of pensions; but it was converted into an uncovered excess of Rs. 9,277 by orders of reappropriation.

The saving in Bengal was due to some pensions remaining undrawn and that in the Central Provinces to estimating and control of the expenditure under this head having been defective, steps for improving which are being taken.

(a) Includes additional appropriation of Rs. 3,500 sanctioned on 9th November 1926 and Rs. 20,000 sanctioned on 16th February 1927.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs
PAYMENTS IN INDIA—*contd.*			Rs.				
B.—Compassionate Allowances.	*Non-voted*	*Original*	*470*	*4,170*	*3,583*	*587*	...
		Supplementary	*3,700*				
	Voted	...	...	63,520	96,588	...	33,068
C.—Gratuities	*Non-voted*	*Original*	*7,400*	*14,000*	*10,603*	*3,392*	...
		Supplementary	*6,600*				
	Voted	... ...		94,570	94,816	...	246
D.—Indian Civil Service Family Pensions.		*Original*	*65,000*	*76,000*	*80,744*	...	*4,744*
		Supplementary.	*11,000*				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B.—*Non-voted.*—Due to small savings in India and North West Frontier Province.

B.—Voted.—Due mainly to excesses in the United Provinces (Rs. 11,445) and North West Frontier Province (Rs. 29,300), partly counterbalanced by savings in Bengal (Rs. 4,359) and Punjab (Rs. 1,706).

The excesses were due to large number of fresh allowances sanctioned during the year. The savings in Bengal and the Punjab were due to smaller claims than was provided for. The excesses to the extent of Rs. 5 in Coorg, Rs. 61 in Bombay and Rs. 12,310 in the North West Frontier Province remained uncovered.

C.—*Non-voted.*—Chiefly due to non-utilisation of provision in the United Provinces (Rs. 1,000), Central Provinces (Rs. 1,000), and Bombay (Rs. 934) where the estimate based on past actuals proved high.

C.—Voted.—Represents mainly excess expenditure in Bengal (Rs. 537), United Provinces (Rs. 3,676), Burma (Rs. 1,112), Madras (Rs. 1,040) and North West Frontier Province (Rs. 8,408) reduced by savings in India (Rs. 741), Bombay (Rs. 11,791), Bihar and Orissa (Rs. 1,060) and Assam (Rs. 1,039).

The excess in Bengal was due to larger claims during the latter part of the year which could not be anticipated. This was further enhanced by a reappropriation of Rs. 1,500 resulting in a net excess of Rs. 2,027. In the United Provinces it was due to heavy retirements in the Opium Department, in the North-West Frontier Province to large number of gratuities sanctioned during the year, in Burma to larger payments than anticipated, and in Madras to arrear payments and increased sanctions towards the close of the year.

The small saving in India was converted into a net excess of Rs. 3,809 by orders of reappropriation in anticipation of further savings which did not materialise.

The savings in the Provinces were due to smaller expenditure than was anticipated, the estimate framed on past actuals having proved high.

The following excesses remained uncovered. Madras (Rs. 540), North West Frontier Province (Rs. 4,103) and Bengal (Rs. 2,027).

D.—Due to additional appropriation of Rs. 11,000 obtained for India on the basis of the progress of actuals, having proved inadequate during the closing months of the year when there was no time for obtaining further funds.

The excess remained uncovered.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
PAYMENTS IN INDIA— *contd.*		Rs.	Rs.	Rs.	Rs.	Rs.
E.—*Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.*	*Original*	*18,600*	*19,700*	*14,087*	*5,613*	...
	Supplementary	*1,100*				
F.—Pensions and Allowances paid in respect of other Provident Funds.	*Non-voted* — *Original*	*48,600*	*66,670*	*61,495*	*5,175*	...
	Non-voted — Supplementary	*18,070(a)*				
	Voted		47,960	39,714	8,246	...
G.—Pensions etc., under War risk compensation scheme	*Non-voted* — *Original*	...	*100*	*8*	*92*	...
	Non-voted — Supplementary.	*100(b)*				
	Voted	...	80,100	61,582	18,518	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E.—Represents savings in (*i*) India (Rs. 2,135) due to transfer of pensioners, (*ii*) Madras (Rs. 2,303) due to death of a pensioner and (*iii*) North West Frontier Province (Rs. 1,175) due to non-drawal of pensions for the second half year.

F.—*Non-voted.*—The saving in India (Rs. 2,451) and United Provinces (Rs. 2,263) together with minor savings in other Provinces were partly counterbalanced by an excess of Rs. 1,293 in Madras.

The anticipated expenditure in India for which an additional allotment of Rs. 16,100 was obtained fell short of expectation and this accounts for the saving. In the United Provinces it was due to undrawn arrears in the latter part of the year.

The excess in Madras remained uncovered as the reduction of Rs. 3,500 from the original appropriation made in anticipation of savings proved too high.

F.—Voted.—Represents saving in India (Rs. 9,609) reduced by small excesses of Rs. 843 in the Indian Stores Department, and of Rs. 520 in the United Provinces.

Excess to the extent of Rs. 43 in the Indian Stores Department remained uncovered.

G.—*Non-voted.*—Due to non-drawal of pensions during 1926-27 in Bombay.

G.—Voted.—Mainly composed of savings in Bengal (Rs. 1,808), Bombay (Rs. 7,617), Punjab (Rs. 3,923) and Assam (Rs. 4,723).

In Bombay the saving was mainly due to non-drawal of pensions and in the Punjab and Assam to death of certain pensioners and non-drawal of pensions regularly on due dates.

Excess to the extent of Rs. 74 remained uncovered in the North West Frontier Province.

(a) Includes additional appropriation of Rs. 4,100 sanctioned on 22nd July 1926, Rs. 1,000 sanctioned on 31st August 1926, Rs. 7,000 sanctioned on 15th December 1926 and Rs. 5,618, sanctioned on 16th February 1927.

(b) Sanctioned on 16th February 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
PAYMENTS IN INDIA—*concld.*			Rs.	Rs.	Rs.	Rs.
H.—Commuted value of Pensions:		Rs.				
H. 1.—Paid to Provincial Governments	*Non-voted* Original	11,500				
	Non-voted Supplementary	15,000(a)	26,500	29,827	...	3,327
	Voted		9,58,600	7,84,821	1,73,779	...
I.—Miscellaneous Pensionary Payments.	*Non-voted* Original	12,720				
	Non-voted Supplementary.	6,728(b)	19,448	15,665	3,783	...
	Voted		—50,62,390	67,423	...	51,19,813
I. I.—Lump Provision for payments in India.	*Original*	...	1,87,000	...	1,87,000	...
	Supplementary	1,87,000(c)				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 1.—*Non-voted.*—Due mainly to an excess in the United Provinces (Rs. 5,058) caused by expenditure in England information regarding which was received too late for provision of funds. The excess remained uncovered.

H. 1.—Voted.—Savings occurred in all the provinces concerned except in the North West Frontier Province and Madras. The savings in Bengal (Rs. 19,437), Bombay (Rs. 61,931) and Central Provinces (Rs. 65,937) were due to smaller liabilities of the Central Government than were originally anticipated.

In Bombay Rs. 94,000 were reappropriated from this head, and this resulted in a net excess of Rs. 32,069. The method of control over expenditure under this head is being examined in the Central Provinces.

The saving in the United Provinces (Rs. 44,416) was due to the recovery from the United Provinces Government for commuted value of pensions having been treated as minus expenditure instead of receipts as budgeted for.

The anticipatory provisions in Burma (Rs. 40,000) and Assam (Rs. 8,600) proved quite unnecessary as there was no expenditure owing to the commuted value of pensions payable by the Central Government having not exceeded that payable by the Provincial Government.

The excess in the North West Frontier Province (Rs. 8,283) was due to provision based on past actuals proving inadequate.

The excess in Madras (Rs. 58,259) which remained uncovered was due to the adjustment of the commuted value of the Central Government's share of all pensions sanctioned up to the end of the year although it was usual in previous years to carry over for adjustment in next year any excess over the appropriation.

I.—*Non-voted.*—Due mainly to saving in Bombay (Rs. 3,554) as the expenditure on gratuities to cover fares and passages of officers retiring on proportionate pension was less.

I.—Voted.—Primarily due to an excess in India (Rs. 51,19,804) as a minus provision of Rs. 51,22,000 meant for sub-head S. 1. was erroneously included under this head. It was subsequently transferred to the appropriate sub-head by orders of reappropriation. Excess to the extent of Rs. 15 in the United Provinces remained uncovered.

In Madras a reappropriation of Rs. 4,000 from this sub-head resulted in a net excess of Rs. 558.

I. I.—The lump supplementary grant was obtained from the Legislative Assembly in February 1927 without showing its distribution among the different circles of account by subheads. The amount was however reappropriated to various subheads by an order of the Government of India Finance Department issued on 25th March 1927. In the absence of the approval of the Assembly to the detailed distribution, the supplementary grant has been taken with the concurrence of the Finance Department to a new sub-head, against which no expenditure has been shown.

(a) Includes additional appropriation of Rs. 1,500 sanctioned on 9th November 1926.
(b) Includes additional appropriation of Rs. 4,800 sanctioned on 11th December 1926.
(c) Sanctioned by the Legislative Assembly in February 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN ENGLAND.—				
J.—Superannuation and Retired Allowances:				
J. 1.—India Office and High Commissioner's Establishments. *Non-voted*	6,57,000	7,17,460	...	60,460
J. 1.—India Office and High Commissioner's Establishments. Voted	15,000	15,270	...	270
J. 2.—High Court Judges	*2,53,000*	*1,45,430*	*1,07,570*	...
J. 3.—Indian Civil Service.	*43,61,000*	*41,23,610*	*2,37,390*	...
J. 4.—Other Civil Services in India. *Non-voted*	*41,92,000*	*41,10,650*	*81,350*	...
J. 4.—Other Civil Services in India. Voted	18,60,000	18,01,140	58,860	...
K.—Compassionate Allowances. *Non-voted*	*60,000*	*67,600*	...	*7,600*
K.—Compassionate Allowances. Voted	54,000	49,810	4,190	...
L.—Gratuities	15,000	2,940	12,060	...
M.—Indian Civil Service Family Pensions.	*8,00,000*	*7,80,060*	*19,940*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

J. 1.—*Non-voted.*—Due to heavier payments in respect of gratuities to members of the staff of the India Office and of the High Commissioner for India under the provision of the Superannuation Act, 1909, owing to deaths and retirements which were unforeseen when the Budget was framed.

J. 1.—Voted.—Due to unanticipated lump sum payments on the lines of the Superannuation Act. Rs. 10,000 provided by reappropriation.

J. 2.—Savings (Rs. 1,07,070) in the accounts of the High Commissioner for India were mainly due to transfer to Madras of the pension of a retired Chief Justice of the Madras High Court. Rs. 90,000 was offered for surrender.

J. 3.—Due to savings (Rs. 2,37,460) in the accounts of the High Commissioner. Expenditure is progressively decreasing. Rs. 1,70,000 offered for surrender, but not accepted.

J. 4.—*Non-voted* and Voted.—Bulk of the Non-voted savings (Rs. 80,560) and the entire Voted savings in the accounts of the High Commissioner were due to annual decrease having been slightly under-estimated.

K.—*Non-voted.*—The excess in the High Commissioner's accounts was mainly due to transfer by the Secretary of State of a pension from 17th June 1919. Rs. 6,000 was provided by reappropriation.

K.—Voted.—Rs. 20,000 offered for surrender under sub-head J.-4. was taken by Government, presumably in error, from this head.

L.—The anticipatory provision for the Secretary of State (Rs. 5,000) proved unnecessary and that for the High Commissioner (Rs. 10,000) was not fully utilised.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN ENGLAND—*concld.*				
N.—Pensions paid in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds	*24,30,000*	*23,54,340*	*75,660*	...
O.—Pensions and Allowances paid in respect of other Provident Funds	*37,45,000*	*36,90,220*	*54,780*	...
Q.—Miscellaneous Pensionary Payments. — *Non-voted*	*1,08,000*	*4,63,840*	...	*3,55,840*
Q.—Miscellaneous Pensionary Payments. — Voted	31,000	2,140	28,860	...
R.—Loss or Gain by Exchange. — *Non-voted*	*55,35,000*	*56,00,338*	...	*65,338*
R.—Loss or Gain by Exchange. — Voted	6,58,000	6,37,169	20,831	...
S.—*Deduct*—Pensionary Charges transferred to Accounts of Commercial Departments—				
S. 1.—Post and Telegraph Departments	—1,68,000	—51,22,000	50,93,807	...
S. 2.—Railway Department		—1,39,807		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

N.—Progressive decrease in this charge was slightly underestimated. Rs. 40,000 offered for surrender.

Q.—*Non-voted.*—The excess is made up of :—

	Rs.
(*i*) Miscellaneous pensionary payments	25,140
(*ii*) Pensions of Military and Marine Officers in respect of civil employment	2,55,420
(*iii*) Concession grants in respect of past contributions to Indian Civil Service Annuities	75,280
Total	3,55,840

(*i*) This expenditure was formerly classified as votable, and provision was made accordingly. It is now treated as non-votable under the provisions of the Government of India (Civil Services) Act, 1925.

(*ii*) The expenditure under this head could not be accurately estimated when the Budget was framed. It represents allocations of pensions between different Governments on the basis of the length of service under each Government and these are dealt with at the India office as the necessary information is received from India.

(*iii*) Due to more requirements than were anticipated. Rs. 76,000 was provided by reappropriation.

Q.—Voted.—Mainly due to reasons stated in clause (*i*) under " Non-voted ".

R.—*Non-voted.*—Due to larger expenditure in England. The excess remained uncovered.

S. 1. and S. 2.—Due mainly to savings in India (Rs. 51,22,000) and United Provinces (Rs. 11,126) partly counterbalanced by excesses mainly in Bombay (Rs. 30,850) and Punjab (8,645).

The large saving in India was due to reasons stated in explanations under sub-head I—Voted.

In the United Provinces it was due to large recoveries on account of Railway pensions sanctioned before April 1927.

The excess in Bombay occurred in the following circumstances :—The original minus provision of Rs. 62,000 under these two subheads (bracketted) for Bombay included a sum of Rs. 32,000 on account of recoveries in respect of pensionary liability of the staff of the Security Printing Press, for which a new subhead was opened afterwards. The provision of Rs. 32,000 proved unnecessary as it was subsequently decided to treat the recoveries as receipts under the revenue head instead of as reduction of charge. As the decision was reached after the close of the financial year, the whole of the provision could not be reduced and a net excess of Rs. 13,850 against the subheads taken together remained uncovered.

The excess in the Punjab was due to death of certain pensioners.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
S.—*Deduct*—Pensionary Charges transferred to Accounts of Commercial Departments—*contd.*						
S. 3—Irrigation	*Non-voted*	*Original* ...	—11,000	—11,087	87	...
		Supplementary —11,000				
	Voted . .		—73,000	—71,525	...	1,475
S. 4.—Northern India Salt Revenue Department.	*Non-voted*	*Original* ...	—9,000	—8,700	...	300
		Supplementary —9,000				
	Voted		—1,00,000	—70,974	...	29,026
S. 5—*Security Printing Press.*	*Original*		—17,000	...	...	17,000
Totals .	*Non-voted*	*Gross* . .	2,25,21,018	2,24,28,757	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 92,261.*	
		Deductions .	—57,000	—19,787		
		Net . .	2,24,84,018	2,24,08,970		
	Voted	Gross . .	40,47,000	91,38,900	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 75,048.*	
		Deductions .	—3,41,000	—54,04,306		
		Net .	37,06,000	37,34,594	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 50,91,900. Excess of Net Expenditure (Voted compared with Net Grant Rs. 28,594.)	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

S. 4.—*Non-voted* and Voted.—Due to smaller recoveries from the Northern India Salt Revenue Department on account of pensionary charges in respect of establishments employed in the manufacturing branch of the department.

S. 5.—The excess is due to the circumstances stated under sub-heads S. 1 and S. 2 against Bombay.

NOTES.

1. Allotments aggregating Rs. 1,070 under the following subheads were sanctioned by the Finance Department out of the Reserve at their disposal (see list appended to Grant No. 72-Miscellaneous subhead L.)

	Rs.
C.	1,000
I.	70

2. Out of the total voted grant Rs. 4,100 was surrendered to Government.

3. A sum of Rs. 8,000 was provided by reappropriation under a new sub-head "I (1)" for adjustment of equated payments of commuted value of pensions but it was subsequently found that the adjustments would be made from the year 1927-28.

GRANT No. 71—STATIONERY AND PRINTING.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"46—STATIONERY AND PRINTING."				
STATIONERY OFFICE AND STORES.				
A.—Stationery Office:				
A. 1. Pay of Officers. *Non-voted*	*13,200*	*13,704*	...	*504*
A. 1. Pay of Officers. Voted	24,180	29,527	...	5,347
A. 2.—Pay of Establishments	1,92,030	1,87,224	4,866	...
A. 3.—Allowances, Honoraria, etc. *Non-voted.* *Original* ... Rs.	*2,800*	*3,097*	...	*297*
A. 3.—Allowances, Honoraria, etc. *Non-voted.* Supplementary. *2,800*				
A. 3.—Allowances, Honoraria, etc. Voted	10,190	11,136	...	946
A. 4.—Customs Duty on Stores ...	1,20,000	1,32,845	...	12,845
A. 5.—Supplies and Services ...	2,90,000	84,065	2,05,935	...
A. 6.—Contingencies	42,025	39,464	2,561	...
B.—Stationery Stores:				
B. 1.—Purchases in India:				
B. 1 (1).—Paper	33,00,000	33,21,183	...	21,183

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to the continuance of the post of the Officer on Special Duty up to September 1926 (Rs. 5,000) while provision for his pay was made up to April only and to the appointment of an Assistant Controller from middle of November 1926 (Rs. 1,500). Against these excesses there was a saving of Rs. 1,200 due to grant of leave to permanent Controller.

A. 2.—Net result of an excess of Rs. 5,258 under the Pay and Accounts Office, Secretariat, and a saving of Rs. 10,124 under Pay and Accounts Office, Miscellaneous Central Departments, Calcutta. The excess of Rs. 5,258 was due to the continuance of the temporary establishment attached to the Officer on Special Duty while the saving was due to casualties (Rs. 2,000 round) and non-utilisation of the provision for leave salary in full (Rs. 8,000).

A. 3.—*Non-voted.*—The excess remained uncovered.

A. 3.—Voted.—Due mainly to cost of passage of the Controller who proceeded on leave in February 1927 for which no provision existed in the budget.

A. 4.—Due to arrival during the year of stores which were expected to arrive in the following year.

A. 5.—Due to bills for the cost of production of Railway tickets having been paid by the Railways and not by the Stationery Office (about Rs. 1,87,900) and smaller landing and clearing charges (about Rs. 18,000).

A. 6.—Mainly due to less expenditure on packing and transportation charges.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Stationery Stores—*contd.*				
B. 1 (2).—Typewriters, Office Machinery and Accessories... ...	2,00,000	2,16,061	...	16,061
B. 1 (3).—Other Stores. { *Original* 5,00,000 Supplementary. 33,000(*a*) }	5,33,000	9,23,704	...	3,90,704
B. 2.—English charges (High Commissioner) at par, £1=Rs. 10:				
B. 2 (1).—Paper	6,58,000	1,43,900	2,66,091	...
B. 2 (2).—Printing Store		13,080		
B. 2 (3).—Other Stores		2,34,929		
C.—Central Printing Office:				
C. 1.—Pay of Officers and Establishment	57,500	57,683	...	183
C. 2.—Allowances and Contingencies ...	19,390	26,537	...	7,147
C. 3.—Outside Printing (including Lithography)	35,700	32,528	3,172	...
D.—Central Forms Stores:				
D. 1.—Pay of Officers and Establishment	95,565	93,849	1,716	...
D. 2.—Payments for Printing Forms by Contract	3,85,000	3,71,994	13,006	...
D. 3.—Expenditure on Forms Press (Temporary)	40,000	46,003	...	6,003
D. 4.—Postage and Telegram Charges ...	40,000	43,000	...	3,000
D. 5.—Other Supplies and Services ...	977	1,167	...	190
D. 6.—Allowances and Contingencies ...	37,323	36,806	517	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1 (2).—Due to larger purchases.

B. 1 (3).—Due to larger purchases for supply to State Railways (about Rs. 3,26,000) and to the fact that owing to the new system of calling simultaneous tenders for stores, both in India and England, larger purchases had to be made by transfer of grant from the High Commissioner's Budget (about Rs. 64,000). Excess was anticipated and the grant was increased to Rs. 9,20,200 during the year, resulting in a small uncovered excess of Rs. 3,504. (*See* Notes).

B. 2.—Mainly due to cancellation of demands, stores having been purchased in India (*see* notes).

C. 2.—Due to expenditure on motor vans, etc., not contemplated at the time of the preparation of the budget. Excess to the extent of Rs. 6,680 only was covered.

C. 3.—Excess occurred in the Punjab (Rs. 3,198) due to no provision having been made in the original estimates to meet the cost of printing papers and binding materials, and was more than counterbalanced by savings mainly under India, due chiefly to the retrenchment made in the bills submitted by the private printers and to the cost of Punjab standard forms obtained for Delhi from the Civil and Military Gazette Press, Punjab, having been adjusted in the books of the Accountant General, Punjab.

D. 1.—Due to part utilisation of the provision for leave salary. The grant was increased to Rs. 99,928 by reappropriation in March 1927 to meet increased charges on temporary establishment resulting in a saving of Rs. 6,079 out of which Rs. 5,000 was reported for surrender. No orders accepting the surrender were received.

D. 2.—Due to less work done by contractors.

D. 3.—Due to cost of electric energy for new motors (5,900 round) and repairs to machinery (Rs. 190 round). Excess to the extent of Rs. 3 only remained uncovered.

D. 4.—Due to increased supply of forms by post.

D. 6.—Due to economy. The grant was reduced to Rs. 36,773 by reappropriation in March 1927 resulting in a small uncovered excess of Rs. 33 only.

(*a*) Voted by the Legislative Assembly in February 1927.

Services.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Central Publication Branch :				
E. 1.—Pay of Manager and Establishments	61,810	66,423	...	4,613
E. 2.—Postage and Packing charges ...	73,000	90,000	...	17,000
E. 3.—Supplies and Services	23,000	26,521	1,479	...
E. 4.—Contingencies	26,400	31,987	...	5,587
E. 5.—English charges (High Commissioner) on publications purchased at par, £1= Rs. 10	...	...	...	...
GOVERNMENT OF INDIA PRESS, CALCUTTA.				
F.—Press :				
F. 1.—Pay of Officers	*15,400*	*15,532*	...	*132*
F. 2.—Pay of Establishments :				
F. 2 (1).—Operatives	3,73,440	3,07,679	65,761	...
F. 2 (2).—Branch Supervision ...	55,485	51,967	3,518	...
F. 2 (3).—Auxiliary	41,340	33,559	7,781	...
F. 2 (4).—Readers	1,12,470	1,01,389	11,081	...
F. 2 (5).—Standing Formes ...	1,260	1,260	...	...
F. 2 (6).—Other Establishments ...	90,070	82,212	7,858	...
F. 3.—Allowances. *Non-voted* *Original* ...	*1,600*	*1,716*	...	*116*
F. 3.—Allowances. *Non-voted* Supplementary (a)	1,600			
F. 3.—Allowances. Voted	17,494	21,265	...	3,771
F. 4.—Contingencies	20,600	17,311	3,289	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 1.—Due to increased charges on leave salary.

E. 2.—Due to larger issues of publications.

E. 3.—Due to less commission charges on advertisements.

E. 4.—Due to increased activities of the Department which is expanding. The grant was increased to Rs. 31,540 by reappropriations thereby reducing the excess to Rs. 447 which remained uncovered.

F. 1.—The excess remained uncovered.

F. 2 (1).—Due mainly to smaller establishment employed on piece work.

F. 2 (2).—Due to certain senior overseers being on deputation.

F. 2 (3).—Due mainly to less payments to piece workers at class rates.

F. 2 (4).—Due to unfilled vacancies.

F. 2 (6).—Due to appointment of men on lower pay.

F. 3.—*Non-voted.*—The excess remained uncovered.

F. 3.—Voted.—Mainly due to overtime allowance. (*See* notes.)

F. 4.—Due to smaller postage (Rs. 3,000 round) and Miscellaneous charges (Rs. 300 round). The grant was increased to Rs. 23,600 by reappropriation in February 1927 in anticipation of increase in expenditure towards the close of the year.

(a) Includes an additional appropriation of Rs. 500 sanctioned on 31st March 1927.

Service.	Grant.	Expenditure.	[Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Press—*contd.*				
F. 6.—Supplies and Services	66,700	56,982	9,718	...
F. 7.—Stores	14,400	15,368	...	963
F. 8.—Provision for Depreciation for payment into Depreciation Fund	1,00,000	2,42,311	...	1,42,311
F. 9.—Renewals and replacement from Depreciation Fund...	30,000	16,228	13,772	...
F. 10.—*Deduct*—Amount transferred from Depreciation Fund	—30,000	—16,228	...	13,772
G.—Mechanical Section :				
G. 1.—Pay of Establishments :				
G. 1 (1).—Operatives	4,240	3,740	500	...
G. 1 (2).—Branch Supervision ...	2,400	2,448	...	48
G. 1 (3).—Auxiliary	1,550	1,490	60	...
H.—Type Foundry Section :				
H. 1.—Pay of Establishments :				
H. 1 (1).—Operatives	1,695	1,582	113	...
GOVERNMENT OF INDIA PRESS, DELHI.				
I.—Press :				
I. 1.—Pay of Officers	12,500	9,271	3,229	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 6.—Due to outside bills for blocks, etc., having not been received before the close of the year.

F. 7.—Due to customs duty on stores.

F. 8.—Due to underestimation of the actual depreciation value (Rs. 16,000), want of provision for book value of plants and furniture disposed of during the year (Rs. 1,27,000 round), and adjustment of the unadjusted balance of book value of plant, etc., of the previous year. No formal reappropriation could be made as the figures for book value of plant, etc., and cost of renewals at the Mechanical Branch and the Type Foundry of the Presses were not available till after the close of the year on completion of the Annual Report according to the new costing system.

F. 9.—Due to less renewal work found necessary than was anticipated.

F. 10.—Due to transfer of smaller amount required for renewal work.

G. 1 (1).—Due to smaller establishment employed.

I. 1.—Due to change of incumbent (Rs. 1,000) and non-utilisation of the full provision for leave salary (Rs. 2,200 roundly).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
I.—Press—*contd.*	Rs.	Rs.	Rs.	Rs.
I. 2.—Pay of Establishments:				
I. 2 (1).—Operatives	1,49,630	1,30,216	19,414	...
I. 2 (2).—Branch Supervision ...	16,250	17,615	...	1,365
I. 2 (3).—Auxiliary	20,140	16,557	3,583	...
I. 2 (4).—Readers	52,240	47,813	4,427	...
I. 2 (5).—Standing formes... ...	660	622	38	...
I. 2 (6).—Other Establishments ...	32,050	29,255	2,795	...
I. 3.—Allowances	14,420	15,112	...	692
I. 4.—Contingencies	28,750	16,811	11,939	...
I. 5.—Additions to Plant and Machinery ...	50,000	49,190	810	...
I. 6.—Supplies and Services	40,200	23,172	17,028	...
I. 7.—Stores	5,700	4,722	978	...
I. 8.—Provision for depreciation—for payment into Depreciation Fund ...	73,000	53,919	19,081	...
I. 9.—Renewals and replacements from Depreciation Fund ...	20,000	5,472	14,528	...
I. 10.—*Deduct*—Amount transferred from Depreciation Fund	—20,000	—11,727	...	8,273

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

I. 2 (1).—Due to less expenditure on piece work establishment.

I. 2 (2).—Due to payment of certain arrear claims of previous years.

I. 2 (3).—Due chiefly to less payment to piece workers at class rates.

I. 2 (4).—Due to smaller temporary staff.

I. 2 (6).—Due to change of incumbents (Rs. 1,300 round) and non-utilisation of the provision for leave salary (Rs. 1,500 roundly).

I. 3.—Due chiefly to payments of workmen's compensation for which there was no provision.

I. 4.—Due to less postage and packing charges (Rs. 3,000 round) and general economy (Rs. 9,000 roundly).

I. 6.—Due to reduction in Miscellaneous supplies. The grant was reduced to Rs. 29,007 by reappropriation in March 1927 thereby reducing the saving to Rs. 5,835 due to cost of purchase of spare parts being met out of the Depreciation Fund and also to funds set apart for payment for Electric Current remaining unspent on account of non-installation of Mono Machines during the year.

I. 7.—Due to smaller purchase of raw materials.

I. 8.—Due to overestimating the value of depreciation of plants and machinery (about Rs. 23,000) and the book value of plants and furniture disposed of during the year (about minus Rs. 4,000), the actual figures of which were not available till after the close of the year (*vide* remarks under F. 8).

I. 9.—Due to less renewal work required than anticipated.

I. 10.—The actual amount transferred includes Rs. 6,255 on account of cost of renewals done at the Type Foundry and Mechanical Branch during the years 1925-26 and 1926-27 for which no provision was originally made in the budget. Excluding this sum the less transfer of Rs. 14,528 from the Depreciation Fund is due to reduced renewal work done than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs	Rs.	Rs.	Rs.
J.—Mechanical Section :				
J. 1.—Pay of Establishments :				
J. 1 (1).—Operatives	1,900	1,787	113	...
J. 1 (2).—Auxiliary	1,020	1,013	7	...
K.—Type Foundry Section :				
K. 1.—Pay of Establishments :				
K. 1 (1).—Operatives	820	804	16	...
L.—Private Secretary to His Excellency the Viceroy's Press	54,002	52,216	1,786	...
GOVERNMENT OF INDIA PRESS, ALIGARH.				
M.—Press :				
M. 1.—Pay of Officers	15,900	12,793	3,107	...
M. 2.—Pay of Establishments :				
M. 2 (1).—Operatives	52,480	50,160	2,320	...
M. 2 (2).—Branch supervision ...	3,000	4,243	...	1,243
M. 2 (3).—Auxiliary	5,780	6,273	...	493
M. 2 (4).—Readers	3,824	3,270	554	...
M. 2 (5).—Standing Formes ...	...	437	...	437
M. 2 (6).—Other Establishments ...	1,00,545	55,380	45,165	...
M. 3.—Allowances	7,000	529	6,471	...
M. 4.—Contingencies	9,000	4,420	4,580	...
M. 5.—Additions to Plant and Machinery.	10,000	8,151	1,849	...
M. 6.—Supplies and Services	75,000	49,393	25,607	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

L.—Due to (1) abolition of the post of Computor (Rs. 480), (2) no expenditure under Rents, Rates and Taxes (Rs. 600) and (3) less charges under allowances and Honoraria (Rs. 706). Rupees 2,380 reappropriated from this head by the Controller of Printing according to the forecast statement prepared in December 1926 finally resulted in a net excess of Rs. 594 which remained uncovered.

M. 1.—Due to change of incumbent of the post of Assistant Manager.

M. 2 (1).—Due to unfilled posts.

M. 2 (2).—The grant available for expenditure including provision for revision of pay was Rs. 5,120 which leaves a saving of Rs. 877 due to vacancies. [*Vide* M. 2 (6).]

M. 2 (3).—The actual grant including provision for revision of pay was Rs. 7,193 which was reduced to Rs. 6,556 by reappropriation in March 1927 resulting in a saving of Rs. 283 only [*vide* M. 2 (6)].

M. 2 (4).—Due to unfilled post.

M. 2 (5).—Allotment under this head from the provision for revision of pay was Rs. 470 resulting in a saving of Rs. 33 only [*vide* M. 2 (6).]

M. 2 (6).—Eliminating the provision for revision of pay of the staff shown under other sub-heads the net grant stood at Rs. 67,275 which was reduced to Rs. 61,275 by reappropriation in March 1927 resulting in a saving of Rs. 5,895 owing chiefly to part utilisation only of the provision for leave salary.

M. 3.—Due chiefly to cessation of payment of overtime allowance.

M. 4.—Due to economy.

M. 5.—Due to purchase of matrices, etc., of a lower value than provided for.

M. 6.—Due chiefly to smaller freight charges on printing paper, form, etc. The grant was increased to Rs. 81,300 by reappropriation in March 1927 in view of extra work undertaken but the charges in that connection did not come up to expectation of the Manager.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
M.—Press—*contd.*				
M. 7.—Stores	30,000	18,535	11,465	...
M. 8.—Provision for depreciation for payment into Depreciation Fund ...	17,125	27,249	...	10,124
M. 9.—Renewals and Replacement from Depreciation Fund	25,000	3,162	21,838	...
M. 10.—*Deduct*—Amount Transferred from Depreciation Fund ...	—25,000	—3,162	...	21,838
M. 11.—Works	...	16,658	...	16,658
N.—Mechanical Section :				
N. 1.—Pay of Establishments :				
N. 1 (1).—Operatives	4,560	3,960	600	...
N. 1 (2).—Branch Supervision ...	1,800	3,600	...	1,800
N. 1 (3).—Auxiliary	1,980	4,982	...	3,002
GOVERNMENT OF INDIA PRESS, SIMLA.				
P.—Press—.	Rs.			
P. 1.—Pay of Officers. *Non-voted* *Original*	9,400	*5,500*	*4,322*	*1,178*	...
Non-voted Supplementary	—3,900			
Voted		...	7,184	...	7,184
P. 2.—Pay of Establishments :				
P. 2 (1).—Operatives	1,25,410	1,09,661	15,749	...
P. 2 (2).—Branch Supervision ...	13,620	13,964	...	344
P. 2 (3).—Auxiliary	22,630	16,721	5,909	...
P. 2 (4).—Readers	65,050	54,915	10,135	...
P. 2 (5).—Standing formes	6,650	5,708	942	...
P. 2 (6).—Other Establishments ...	49,720	37,668	12,052	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

M. 7.—Due to smaller purchase of printing material.

M. 8.—Due to want of provision for Book Value of Plant and furniture disposed of (*see* remarks under the head F. 8).

M. 9.—Due to no replacement having been made of some hand presses and other machines for which provision was made.

M. 10.—Due to less transfer from Depreciation Fund owing to smaller outlay on renewal work.

M. 11.—Due to construction of godown (Rs. 10,826) and a power house and installation of Electric light and fan points, etc. (Rs. 5,832). Rs. 19,740 was provided by reappropriations in March 1927 resulting in a saving of Rs. 3,082 due to certain unexecuted work.

N. 1 (2).—The actual allotment was Rs. 3,600 including Rs. 1,800 transferred from the provision for revision of pay under sub-head M. 2 (6) which exactly covers the expenditure.

N. 1 (3).—The actual allotment including provision for revision of pay transferred from M. 2 (6) was Rs. 5,990 which was reduced to Rs. 5,004 by reappropriation in March 1927 resulting in a small saving of Rs. 22 only.

P. 1.—*Non-voted.*—Due to leave out of India.

P. 1.—Voted.—Due to the appointment of a voted Officer in place of the permanent non-voted incumbent on leave.

P. 2 (1).—Due mainly to vacant posts not having been filled up on account of economy.

P. 2 (2).—The excess was further enhanced to Rs. 475 by orders of reappropriation reducing the grant to Rs. 13,489.

P. 2 (3).—Provision for leave salary (Rs. 5,000) for the entire establishment other than officers and office establishment was included under this head, while the leave salary was debited to the sub-heads concerned. The provision under this head remained therefore unutilised.

P. 2 (4).—Due to reduction of establishment during winter months (Rs. 8,275) and vacancies (about Rs. 1,031).

P. 2 (5).—Due to reduction of establishment (about Rs. 700) and vacancies about Rs. 110.

P. 2 (6).—Due mainly to vacancies (Rs. 7,561) and non-utilisation of the full provision for leave salary (Rs. 4,000).

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
P.—Press—*contd.*	Rs.	Rs.	Rs.	Rs.
P. 3.—Allowances	38,000	34,058	3,942	...
P. 4.—Contingencies	11,880	10,472	1,408	...
P. 5.—Additions to Plant and Machinery ...	500	164	336	...
P. 6.—Supplies and services	19,020	25,562	...	6,542
P. 7.—Stores	10,000	14,339	...	4,339
P. 8.—Provision for depreciation—for payment into Depreciation Fund ...	36,060	62,427	...	26,367
P. 9.—Renewals and Replacement from Depreciation Fund	8,000	4,928	3,072	...
P. 10.—*Deduct*—Amount Transferred from Depreciation Fund ...	—8,000	—4,928	...	3,072
R.—Printing Presses—Minor Provinces or Political Agencies:				
North-West Frontier Province.				
R. 1.—Government Presses.				
R. 1 (1).—Gross charges... ...	90,900	94,650	...	3,750
R. 1 (2).—Cost of convict labour supplied to Jail Presses ...	11,000	5,189	5,811	...
R. 1 (3).—Provision for Depreciation Fund	6,100	6,866	...	766
R. 1 (4).—Renewals and Replacement from Depreciation Fund ...	3,500	3,216	284	...
R. 1 (5).—Amount transferred from Depreciation Fund ...	—3,500	—3,216	..	284
R. 1 (6).—*Deduct*—Cost of Paper, etc., recovered from Other Departments	—25,000	—26,633	1,633	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

P. 3.—Due to vacancies.

P. 4.—Due to economy in expenditure.

P. 5.—Due to less demand than anticipated.

P. 6 and P. 7.—Due to the fact that the provision in the original budget could not be estimated correctly on account of reclassification of the heads of account in the year 1926-27.

P. 8.—Due to Rs. 13,808 short provided for 1926-27 and to a sum of Rs. 12,559 relating to 1925-26 adjusted in 1926-27.

P. 9 and P. 10.—Due to fewer renewals required than anticipated.

R. 1 (1).—Due mainly to extra expenditure necessitated by an increase in press work. Excess to the extent of Rs. 5,191 over the net grant remained uncovered.

R. 1 (2).—Due to decrease in the number of prisoners employed in the press during the year.

R. 1 (3).—Original grant proved inadequate.

R. 1 (6).—Due to recovery of an item outstanding on account of last year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
R.—Printing Presses—Minor Provinces or Political Agencies—*concld.*				
R. 2.—Printing at Private Presses :—				
R. 2 (1).—Charges paid to Other Governments Departments, etc.	1,000	1,420	...	420
R. 3.—Lithography	17,000	14,999	2,001	...
R. 4.—Stationery supplied from Central Stores	28,000	28,692	...	692
Other Presses :				
R. 6.—Residency and Agency Press ...	42,440	30,914	11,526	...
R. 7.—Jail Press (Delhi)	2,300	82	2,218	...
S.—Charges paid to Provincial Governments for printing work done at their Presses :				
S. 1.—Bombay	1,28,000	1,08,863	19,137	...
S. 2.—Bengal	59,000	21,387	37,613	...
S. 3.—Burma	50,000	54,082	...	4,082
S. 4.—Other Provinces	1,00,700	82,342	18,358	...
T.—Charges paid to Provincial Governments for stationery received from their stores ...	4,300	799	3,501	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

R. 2 (1).—Due to more treasury and Account forms having been supplied to the officers in the North-West Frontier Province than anticipated. Excess remained uncovered.

R. 3.—Due mainly to (1) lesser number of forms having been printed than anticipated (Rs. 500 round), (2) non-receipt of supplies from the Press by various officers of the North-West Frontier Province before the close of the year (Rs. 400 round) and (3) smaller expenditure in the interest of economy (Rs. 1,100 round).

R. 6.—Major portion of the saving occurred in Bangalore which was due to (i) larger recoveries from the Administration of Coorg for work done (Rs. 9,143 against Rs. 5,000 taken credit for) and (ii) savings under establishment charges (1,737) due to vacancies in the Press Staff, over time allowances (Rs. 453), purchase of types (Rs. 419), contingencies (Rs. 917) and works (Rs. 671).

R. 7.—Due to the reason that papers and other material for which provision was made in the original budget were not purchased, as there was sufficient quantity thereof in stock.

S. 1.—Due to less printing work done by the Provincial Government Presses for Officers of the Central Government than anticipated. The grant which was based on past actuals proved excessive.

S. 2.—Due to smaller claims during the 1926-27 than was originally anticipated.

S. 3.—Due mainly to increase in overhead charges.

S. 4.—Savings occurred chiefly in Assam (Rs. 1,355), United Provinces (Rs. 9,866), Central Provinces (Rs. 4,060), Madras (Rs. 7,278) and Bihar and Orissa (Rs. 1,328) partly counterbalanced by an excess of Rs. 6,000 in the accounts of the Accountant General, Central Revenues. The saving in Assam was mainly due to smaller expenditure on account of the printing charges of the Agency Departments. An appropriation of Rs. 1,500 was transferred by the Controller of Printing, Stationery and Stamps to other provinces, leaving an excess of Rs. 145 uncovered. The saving in the United Provinces and in the Central Provinces were mainly due to the standardisation of forms which are printed at the Central Press. Rs. 10,000 were surrendered leaving a small net excess of Rs. 133 only in the United Provinces. The savings in Madras and Bihar and Orissa were due to reduction of work. The excess in the accounts of the Accountant General, Central Revenues, remained uncovered (*see* notes).

T.—Savings occurred under United Provinces (Rs. 140) and Madras (Rs. 3,803) partly counterbalanced by an excess (Rs. 442) in Bombay. The saving in Madras was due to discontinuance of printing etc., charges in connection with the Agency Administration of Income Tax. As a result of reappropriation, charges incurred in Madras to the extent of Rs. 197 remained uncovered. The excess in Bombay also remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
U.—Expenditure in England (other than charges included in B. 2 and E. 5 above) :				
U. 1.—Stationery, Printing and Book-binding for the India Office:				
U. 1 (1).—Gross Expenditure ...	78,000	62,180	15,820	...
U. 1 (2). *Deduct*—Share recovered from the British Government as part of the contribution towards the cost of the India Office ...	—51,000	—34,960	...	16,040
U. 2.—Stationery, Printing and Book-binding for the High Commissioner's Office	60,000	43,260	16,740	...
U. 3.—Leave salaries, etc. — *Non-voted* — *Original* 23,000; Supplementary —6,500	*16,500*	*10,623*	*5,877*	...
U. 3.—Leave salaries, etc. — Voted	20,000	18,560	1,440	...
V.—Loss or Gain by Exchange. — *Non-voted* — *Original* 8,000; Supplementary —2,167	*5,833*	*3,627*	*2,206*	...
V.—Loss or Gain by Exchange. — Voted	2,55,000	1,63,189	91,811	...
W.—*Deduct*—Recoveries :				
W. 1.—Cost of Stationery charged to the North-West Frontier Province ...	—28,000	—28,692	692	...
W. 2.—Cost of Stationery charged to Provincial Governments:				
W. 2 (1).—Bengal	—9,00,000	—8,96,070	...	3,930
W. 2 (2).—United Provinces ...	—5,00,000	—4,92,957	...	7,043
W. 2 (3).—Punjab	—4,25,400	—4,05,475	...	19,925
W. 2 (4).—Central Provinces ...	—2,72,600	—2,32,134	...	40,466
W. 2 (5).—Assam	—65,000	—60,227	...	4,773
W. 2 (6).—Coorg	...	—6,857	6,857	...
W. 2 (7).—Bombay	...	—2,400	2,400	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

U. 1 (1) and U. 1 (2).—The saving is in respect of the decreased cost of the India Office Press, due to the larger amount of work executed for other Departments. The decrease in the Home Government figure is caused by a revision of the contribution. The net excess was covered by a reappropriation of Rs. 6,000.

U. 2.—Mainly due to non-receipt of claims from the Stationery Office, London.

U. 3.—*Non-voted*.—Expenditure fell below the average of past years on which the provision was based.

V.—Due to less expenditure in England.

W. 2 (1).—Due to decrease in supplies to some provincial offices.

W. 2 (2).—Due to the adjustment of a sum of Rs. 11,453 excess charged in 1925-26, partly counterbalanced by increased supply to Provincial Offices.

W. 2 (3) to W. 2 (5).—Due to lesser demands for stationery by certain provincial offices.

W. 2 (6).—No budget provision was made as the method of recovery of the cost of Stationery to the province was not settled at the time.

W. 2. (7).—The recovery represents mainly cost of stationery supplied to No. 24-Party, Survey of India which is debitable to Lloyd Barrage and Canals construction, Karachi (Rs. 1,747) and includes also proportionate share of the value of the supplies made to the Examiner of local fund accounts, Bombay and the cost of Registration ink supplied to the Superintendent, Government Printing and Stationery, Bombay (Rs. 653). These supplies were not anticipated at the time of the preparation of the Budget Estimate for 1926-27.

	Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
W. 3.—Cost of printing work done (including Stationery Stores).					
	W. 3 (1).—Posts and Telegraphs ...	—22,33,850	—21,15,340	...	1,18,510
	W. 3 (2).—Railways (Bengal Nagpur Railway and Officers of the Railway Board and the Accountant General, Railways	—2,99,900	—2,69,816	...	30,084
	W. 3 (3).—Military Department ...	—11,00,000	—13,61,007	2,61,007	...
	W. 3 (4).—Other Central Departments	—34,100	—5,157	...	28,943
	W. 3 (5)—Provincial Governments	—22,000	—24,931	2,931	...
Totals	*Non-voted*	*60,833*	*52,621*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 8,212.*	
	Voted — Gross	95,03,350	91,05,630	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,97,720.	
	Voted — Deductions	—60,43,350	—60,01,917		
	Voted — Net	34,60,000	31,03,713	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,56,287.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

W. 3 (1).—Due to decreased stationery supplies and lesser printing work done for Post and Telegraph Department during the year.

W. 3 (2).—Due to excess recovery on account of increased printing work done for the Railway Department, partly counterbalanced by decreased demands for Stationery during 1926-27 by the Bengal-Nagpur Railway and Accountant General, Railways.

W. 3. (3).—Due to increased printing and binding work executed for the Army Department.

W. 3 (4).—Due to smaller requirements of Stationery and Printing work than was anticipated at the time of framing the budget.

W. 3 (5).—The details of the provision and actual recoveries are :—

	Actuals.	Provision.
	Rs.	Rs.
(1) Bengal	13,699	22,000
(2) Punjab.	9,499	*Nil*
(3) Other Provinces	1,733	*Nil*
Total	24,931	22,000

(1).—Less recovery due to less printing work executed for the Calcutta High Court.

(2) Actual recovery represents mainly cost of printing work done for the Punjab Government at the Government of India Press, Simla, during the Punjab Council Session in Simla. The execution of the work was sanctioned after the budget was passed.

(3). Expenditure represents the cost of Standard Forms supplied to the Provincial Governments. The adjustments on this account were made as receipts under XXXIV—Stationery and Printing in previous years. Hence no budget provision could be made.

NOTES.

1. B. 1 (3).—The additional grant of Rs. 33,000 obtained from the Legislative Assembly in February 1927 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous —Subhead "L"

B. 2.—Rs. 56,000 surrendered to Government.

F. 3.—Voted.—Rs. 500 surrendered to Government.

2. S. 4.—The excess of Rs. 6,000 under the Accountant General, Central Revenues, represents the expenditure incurred by the Accountant General, Punjab, on account of forms supplied to the Military Engineering Services during 1924-25. The amount was adjusted in 1926-27 in the books of the former under instructions from the Government of India in the Department of Industries and Labour. The required funds were however provided in the Punjab Circle under Subhead C. 3. by the Controller of Printing, Stationery and Stamps.

3. I. 5 and M. 5.—The only important item reported was an expenditure of Rs. 49,190 under I. 5 on account of cost of monotype casting machines complete with Air Compressor, Electric Heaters, Motors and accessories.

4. M. 11.—The only work of importance was the construction of the Forms Godown, Estimate Rs. 39,193; expenditure to end of 1926-27 Rs. 38,375; completed.

Account of the Depreciation Fund of the Government of India Press, Calcutta, for 1926-27.

Credit.	Rs.	Debit.	Rs.
To opening balance	1,46,227	By replacement of Dead Stock .	16,228
Credit on account of depreciation for 1925-26	1,16,244	Closing balance . . .	3,72,310(a)
Book value of plant disposed of during 1926-27	93,964(a)		
Unadjusted balance of the value of plant, etc., for 1925-26 . . .	32,103		
Total .	3,88,538	Total .	3,88,538

(a) The total value of replacement during the year is Rs. 23,990 according to the Press Books. The difference of Rs. 7,762 should be adjusted next year.

A. N. GREEN,
Pay and Accounts Officer,
Miscellaneous Central Departments,
Calcutta.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer.

G. K. S. SARMA,
Audit Officer, Survey and Miscellaneous.

Certified that the figures in the statement agree with the Press books.

T. S. IYER,
Examiner, Government Press Accounts,
17th February 1928.

NOTE.

The expenditure of Rs. 16,228 on replacement excludes Rs. 4,886 being the cost of purchases in England for which no adjustment was made in Indian accounts. The main items composing the amount are:—

	Rs.
(i) Cost of one Perfection Wharfedal Quad Crown Printing Machine	12,081
(ii) Cost of renewal and replacement of old and worn out parts of the Lino and Mono Machines	1,914

ACCOUNT of the Depreciation Fund of the Government of India Press, Delhi, for 1926-27.

CREDIT.	Rs.	DEBIT.	Rs.
To opening balance	32,195	By replacement of Dead Stock . .	11,727
Credit on account of Depreciation for 1925-26	41,303	Closing balance	74,387
Book value of plant disposed of during 1926-27	4,259(a)		
Unadjusted balance of depreciation for 1925-26	8,357		
Total .	86,114	Total .	86,114

(a) The total value of plant disposed of during the year is Rs. 15,868 according to Press statement No. 5. The difference of Rs. 11,609 should be adjusted next year.

A. N. GREEN,
Pay and Accounts Officer,
Miscellaneous Central Departments.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer,
G. K. S. SARMA,
Audit Officer, Survey and Miscellaneous.

Certified that the figures in the statement agree with the Press books.

T. S. IYER,
Examiner, Government Press Accounts,
17th February 1928.

NOTE.

The main item of expenditure on renewals and replacements is a sum of Rs. 2,535 on account of cost of types purchased.

Account of the Depreciation Fund of the Government of India Press, Aligarh, for 1926-27.

Credit.	Rs.	Debit.	Rs.
To opening balance	14,309	By replacement of Dead Stock . .	3,162
Credit on account of depreciation for 1925-26	18,455	Closing balance	38,396
Book value of plant disposed of during 1926-27	8,794		
Total .	41,558	Total .	41,558

B. M. PATTRA,
for Accountant.

E. G. AYLMER,
Offg. Manager, Government of India Press, Aligarh.

A. N. GREEN,
Pay and Accounts Officer,
Miscellaneous Central Departments.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer.

G. K. S. SARMA,
Audit Officer, Survey and Miscellaneous.

Checked with Press records and found correct.

T. S. IYER,
Examiner, Government Press Accounts.
23rd January 1928.

NOTE.

Ther were no large items of expenditure on renewals and replacements

Account of the Depreciation Fund of the Government of India Press, Simla, for 1926-27.

Credit.	Rs	Rs.	Debit.	Rs.
To opening balance . . .		19,877	By replacement of Dead Stock .	4,928
Credit on account of depreciation and book value of plant, etc., disposed of during 1924-25 . .	36,059		Closing balance	77,376
Deduct—Amount credited during 1925-26 . .	23,500			
		12,559		
Credit on account of Depreciation for 1925-26		49,868		
Total		82,304	Total .	82,304

O. S. PEREIRA,

Assistant Pay and Accounts Officer,
Secretariat, New Delhi.

R. E. G. WENDT,

Audit Officer, Delhi Experiments.
9th March 1928.

Checked with the Press records and found correct.

T. S. IYER,

Examiner, Government Press Accounts,
20th February 1928.

Note.

The expenditure of Rs. 4,928 on replacement is composed of petty items

Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1926-27.

	Sale of stationery Stores.	Sale of publications (on payment).	Printing including cost of Stationery Stores.	Total.
	Rs.	Rs.	Rs.	Rs.
Unrealised balances on 1st April 1926 .	2,29,976	27,839	14,960	2,72,735
Issues during the year	43,13,960	2,76,281	4,30,996	50,21,257
Total .	45,43,916	3,04,120	4,45,956	52,93,992
Recoveries made during the year --				
Cash recoveries treated as "Receipts"	(a)9,12,750	2,11,308	66,495	11,90,553
Book adjustments treated as "Minus expenditure"	34,92,468	57,912	3,65,951	39,16,331
Total .	44,05,218	2,69,220	4,32,446	51,06,884
Unrealised balances on 31st March 1927 .	1,38,698	34,900	13,510	1,87,108

(a) Excludes Rs. 8,499 recovered in excess for which stationery will be issued during 1927-28.

STORE ACCOUNT of the Central Stationery Office for 1926-27.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April 1926	26,82,927	Government of India Press, Simla	22,865
Purchases during the year.		Government of India Press, Delhi	70,321
Paper	37,50,263	Government of India Press, Calcutta	5,39,846
Binding materials	2,30,114	Government of India Press, Aligarh	5,00,502
Drawing materials	28,243	Forms, Press, Calcutta	2,34,542
Typewriters, Calculating and other machines and accessories	1,73,770	Contractors for Printing forms	5,99,964
Stationery articles	7,01,144	Departments under the Government of India, Free	4,33,679
Other petty stores	2,05,628	Departments under the Government of India, Book adjustment	7,12,316
Freight and packing charges on imported stores	49,288	Departments under the Government of India, payment	7,15,659
Landing charges on imported and Indian Stores	80,115	Provincial Governments	20,07,044
Home and Insurance charges on imported stores	15,102	Public bodies	55,331
Customs duty as adjusted by the Pay and Accounts Officer	1,32,845	Other issues (value of stores issued for manufacture of stationery articles)	1,79,875
Receipt from other sources	15,564	Losses and Writes-off	22,410
For balancing the Account	185	Closing balance on 31st March 1927	19,70,734
TOTAL	80,65,188	TOTAL	80,65,188

D. N. BANERJI,
Head Accountant.

C. W. WEAKFORD,
Deputy Controller,
Stationery and Stamps.

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta.

H. DEY,
for Examiner, Government Press Accounts.

Profit and Loss Account of the Central Stationery Office for the year 1926-27.

Dr.

Detail.	Rs.
Stock on 1st April 1926—cost price	26,82,927
Purchases—	
(*a*) Paper	37,50,263
(*b*) Binding materials	2,30,114
(*c*) Drawing materials...	28,243
(*d*) Typewriters, Calculating and other machines and accessories	1,73,770
(*e*) Stationery articles	7,01,144
(*f*) Other petty stores...	2,05,628
Freight and packing, etc., paid in England for stores ...	49,288
2 per cent. Home charges	10,068
1 per cent. insurance charge	5,034
Customs duty as adjusted by Pay and Accounts Officer ...	1,32,845
Purchases for the Laboratory	1,577
Share of Controller's pay 20 per cent.	4,530
Share of Deputy Controller's pay 75 per cent.	9,450
Share of Assistant Controller's pay 25 per cent.	2,168
Pension contribution (Officers)	3,230
Share of Establishment pay	1,72,986
Share of Pension contribution establishment	43,246
Contingent expenditure	1,08,541
Cost of form and stationery	26,180
Upkeep of the office building	8,761
Share of travelling allowance	4,879
Per cent. cost of audit on English and Indian stores ...	24,
5 per cent. as interest on capital outlay	1,59,73
Value of deficiencies in stock-taking	9,603
Adjustment of receipts	3,643
	85,52,277

Cr.

Detail.	Rs.
By issues (at the price fixed for the year)—	
(*a*) Government of India Press, Simla	24,008
(*b*) „ „ „ Delhi	73,837
(*c*) „ „ „ Calcutta	5,66,838
(*d*) „ „ „ Aligarh	5,25,632
(*e*) Issues to Forms Press, Calcutta	2,46,269
(*f*) „ Contractors for printing forms	6,29,962
(*g*) Departments under the Government of India, free ...	4,55,363
(*h*) „ „ „ „ book adjustment	7,56,085
(*i*) Departments under the Government of India, payment	7,51,442
(*j*) Provincial Governments	21,07,396
(*k*) Public bodies	63,900
(*l*) Other issues (value of stores issued for manufacture) ...	1,88,869
Sale proceeds of condemned stores	879
Sale of tender forms and receipts from test fees ...	1,663
Recovery of cost of articles lost or destroyed	233
Value of excess in stock-taking	11,921
Rebates allowed by the local mills and others... ...	21,508
Stock on 31st March 1927 (cost price)	19,70,734
Writes-off stores lost in transit and damaged	12,807
Loss on the year's working	1,42,931
	85,52,277

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta.

D. N. BANERJI,
Head Accountant.

C. W. WEAKFORD,
Deputy Controller, Central Stationery and Stamps.

H. DEY,
for Examiner, Government Press Accounts.

Store Account of the Central Publication Branch, Calcutta, for 1926-27.

Receipts.	Rs.	Issues.	Rs.
Value of books in stock at main store and Selling Agencies on 1st April 1926	9,78,714	Value of books issued free	3,30,204
Value of books received in stock during the year ...	7,39,988	Value of books issued to book-sellers	81,858
		Value of books issued by—	
		(i) Provincial Government Book Depots ...	4,338
		(ii) Selling Departments	5,075
		(iii) High Commissioner	Nil
		Value of books sold direct	1,05,196
		Value of books sold on Book Debits	49,923
		Value of books written off stock during the year ...	22,907
		Value of books in stock at main store and Selling Agencies on 31st March 1927	11,69,201
Total ...	17,18,702	Total ..	17,18,702

N.B.—All items are valued at the cost of production.

B. U. N. MAZUMDAR,
Officiating Manager,
Central Publication Branch.

Note.—The figures in the Statement are under audit.

STORE ACCOUNT of the Government of India Forms Press, Calcutta, for the year ending 31st March 1927.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on the 1st April 1926. Purchase during the year	1,36,807	Dead Stock	16,604
Plant and Machinery	16,660	Issues to the different branches of the Press	1,953
Petty Stores	2,019	Issues of paper and binding materials	2,52,517
Receipts from Stationery Office	2,56,828	Depreciation for the year	11,591
		Losses of Dead Stock (including unserviceable articles written off)	381
		Balance on 31st March 1927	1,29,268
Total	4,12,314	Total	4,12,314

Verification of stock of paper and valuation done by Mr. Fanindra Kumar Ghosh, Stationery-Keeper, figures compiled by Mr. Bholanath Das, Computor.

	Rs.
Actual receipt	2,56,623
Due to excess quantity found in stock	205
Total	2,56,828

H. F. TROUSDELL,
Offg. Deputy Controller, Forms.

Checked with records and found correct.

T. S. IYER,
Examiner, Government Press Accounts.
17th February 1928.

Pro Forma Trading Account of the Government of India Forms Press, Calcutta, for the year ending 31st March 1927.

Dr.	Amount.	Cr.	Amount.
	Rs.		Rs.
Cash charges	42,021	Cost of printing done (including stationery and binding materials) for Central Department free . .	98,725
Adjustment.			
Mechanical	2,473	Posts and Telegraphs . . .	1,054
Stores	1,897	Railways	*Nil.*
Depreciation	11,591	Military Department . . .	2,32,656
Interest on Capital expenditure .	7,242		
Upkeep of building . . .	211		
Interest on buildings . . .	5,208		
Depreciation on buildings . .	464		
Pension	1,507		
Stationery, proof paper, etc. . .	111		
Audit charges	160		
Cost of paper and binding materials .	2,52,406		
As per Audit objection in the accounts of 1925-26	7,200		
Less debited against Military . .	136		
Excess debited against Posts and Telegraphs	—192		
Total .	3,32,435	Total .	3,32,435

H. F. TROUSDELL,
Offg. Deputy Controller, Forms.

Verification of stock of paper and valuation done by Mr. Fanindra Kumar Ghosh, Stationery-Keeper, figures compiled by Mr. Bholanath Das, Computor.

Checked with records and found correct.

T. S. IYER,
Examiner, Government Press Accounts.
17th February 1928.

STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1927.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April 1926 ...	12,90,923*	Issues to the different branches of the Press	39,477
Purchase during the year.		Issues of paper and binding materials	6,77,015
Plant and Machinery	4,944	Depreciation for the year ...	99,431
Petty Store	17,850	Losses of dead Stock and stores (including unserviceable articles written off)	93,954
Receipts from Stationery Office ...	6,80,574	Balance on 31st March 1926 ...	11,11,365
Receipts from Type Foundry and Mechanical Branch	3,729		
Freight charges on Stores received from England	190		
Renewals and Replacements from Depreciation Fund	21,114		
Other stock	1,928		
Total ...	20,21,252	Total ...	20,21,252

	Rs.
*Actual Balance	12,80,642
Addition on account of omission	10,281
	12,90,923

NANI LAL RUDRA,
Accountant.

F. HALL,
Manager, Govt. of India Press, Calcutta.

Certified that the figures in the statement agree with the books of the Press.

H. DEY,
for Examiner, Government Press Accounts.
11th April 1928.

Pro Forma Trading Account of the Government of India Press, Calcutta, for the year ending 31st March 1927.

Dr.

	Rs.
Cash charges...	6,66,945
Adjustments.	
Mechanical	29,486
Stores	42,395
Depreciation	97,155
Interest on Capital expenditure	64,851
Upkeep of Buildings	8,681
Interest on Buildings	34,354
Depreciation on Buildings	7,328
Pension	62,150
Leave allowance out of India	8,558
Stationery, Proof paper, etc.	8,371
Audit charges	7,200
Foundry	4,096
Work done at private Presses	34,386
Supplies to outside offices	10,603
Freight	9,719
Cost of paper and binding materials	6,67,593
	17,63,871

Cr.

	Rs.
Cost of Printing done (including stationery and binding materials) for Central Departments free	10,67,209
Posts and Telegraphs	2,16,643
Railways	9,176
Military Departments	3,99,547
Other Central Departments on payments	31,686
Provincial Governments	13,847
Outside bodies and private work	25,572
Amount less accounted for	191
	17,63,871

NANI LAL RUDRA,
Accountant.

F. HALL,
Manager, Govt. of India Press.

Certified that the figures in the statement agree with the books of the Press.

H. DEY,
for Examiner, Government Press Accounts.
11th April 1928.

STORE ACCOUNT of the Government of India Press, Delhi, for the year ending 31st March 1927.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1926 ...	6,31,776	Issues of the different Branches	14,901
Purchase during the year.		Issues of paper and Binding materials	84,409
Plant and Machinery, etc., including the value of type received ...	54,711	Depreciation for the year ...	44,215
Metal	*Nil*	Losses of Dead Stock and Stores (including unserviceable articles written off) ...	15,868
Petty Stores	6,799	Balance on 31st March 1927 ...	6,32,412
Receipts from Stationery office including freight	77,770		
Receipts from Type foundry and Mechanical Branch	2,066		
Freight on Store	2,345		
Add—on account of revaluation and addition of items not accounted for in previous years ...	37,479		
Deduct—on account of difference in the opening values of paper, petty plant, spare parts, Raw materials and Dead Stock	—21,141		
Total ...	7,91,805	Total ...	7,91,805

DARSHAN LALL JAIN,
Accountant.

T. CARTER,
Manager,
Government of India Press, Delhi.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner, Government Press Accounts.
20th February 1928.

PRO FORMA Trading Account of the Government of India Press, Delhi, for the year ending 31st March 1927.

Dr.	Amount. Rs.	Cr.	Amount. Rs.
Cash charges	2,82,936	Cost of printing work done (including Stationery and Binding materials) for Central Departments free	3,94,668
Adjustment.		Postal	5,343
Mechanical Branch	3,412	Telegraphs	1,850
Stores	13,872	Telephone	23,640
Depreciation	43,247	Railway Board	27,394
Interest on Capital	32,264	Accountant General, Railways	1,487
Upkeep of Buildings	4,255	Northern India Salt Revenue (Manufacture)	187
Interest on Building	10,010	Army (Mily. Deptts.)	43,747
Pension and Gratuity	29,073	Royal Air Force	6,245
Stationery, Proof paper, etc.	5,633	Marine Department	1,592
Audit charges	2,905	Military Works	2,683
Work done at private Presses	1,064	Work done on cash payment	2,835
Cost of paper and Binding materials	83,000		
Total	5,11,671	Total	5,11,671

Certified that the figures in the statement agree with the books of the Press.

T. CARTER,
Manager,
Government of India Press, Delhi.

T. S. IYER,
Examiner, Government Press Accounts.

Pro Forma Trading Account of the Government of India Press, Aligarh, for the year ending 31st March 1927.

Dr.	Amount.		Cr. Amount.
	Rs.		Rs.
Cash charges	2,15,854	Cost of printing work done including stationery and binding materials for Central departments.	
Adjustment.		Posts and Telegraphs . . .	6,99,742
Stores	29,163	Railways Military Department Other Central departments on payment Provincial Governments	..
Depreciation on Plant . . .	43,909		
„ Buildings . .	8,483	Outside bodies and private work .	8,446
Interest on Capital Expenditure .	26,673	Balance in hand . . .	62,167
Upkeep of Buildings* . . .	...		
Interest on Buildings . . .	23,112		
Pensions	17,928		
Leave allowance out of India . .	7,615		
Stationery, Proof paper, etc. . .	101		
Audit charges	3,120		
Cost of Paper and Bindery material	3,94,397		
Total .	7,70,355	Total .	7,70,355

*Included in cash item.

B. M. PATTRA,
for Accountant.

E. G. AYLMER,
Offg. Manager, Government of India Press, Aligarh.

Checked with the records of the Press and found correct.

T. S. IYER,
Examiner of Government Press Accounts.

23rd January 1928.

STORE ACCOUNT of the Government of India Press, Aligarh, for the year ending 31st March 1927.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1926 . .	5,99,630	Issues to different branches . .	46,188
Purchases during the year.		Issues of Paper and bindery material	4,26,503
Plant and Machinery . . .	1,77,094	Dead Stock	3,22,607
Type.	...	Depreciation for the year . .	43,909
Metal	...	Losses of dead stock and stores including unserviceable articles written off	9,162
Petty Stores	21,764	Balance on 31st March 1927 . .	8,89,974
Receipts from Stationery Office .	5,78,799		
Receipts from Type Foundry and Mechanical Branches . .	...		
Freight charges on Stores received from England and in India .	38,449		
Other incidental charges on articles purchased locally . . .	...		
Miscellaneous (Dead Stock issued during the year and in use) .	3,22,607		
Total .	17,38,343	Total .	17,38,343

B. M. PATTRA,
for Accountant.

E. G. AYLMER,
Offg. Manager, Government of India Press, Aligarh.
Checked with the Press records and found correct.

T. S. IYER,
Examiner of Government Press Accounts.
23rd January 1928.

STORE ACCOUNT of the Government of India Press, Simla, for the year ending 31st March 1927.

Receipts.	Amount.
	Rs.
Balance on 1st April 1926	(a)6,20,077
Purchase during the year :—	
Plant and Machinery	(b) 10,175
Type	(c) 1,974
Petty Store	15,2 5
Receipts from Stationery Office	41,920
Freight charges on stores received from England ...	260
Miscellaneous	62
Total ...	6,89,683

Issues.			Amount.
			Rs.
Issues to the different branches			45,799
Issues of paper and binding materials			56,450
Depreciation for the year			33,332
Losses of dead stock and stores (including unserviceable articles written off)			1,01,188
			(d) 110
Balance on 31st March 1927			4,52,804
		Total ...	6,89,683

(a) *Additions of Rs. 8,324—*

	Rs.	Rs.	Rs.
To Dead Stock as per audit objection No. 16, dated 27th October 1927	...	...	252
To papers, etc., for omission of freight during 1925-26 ...	...	3,596	...
Less from raw materials on account of freight erroneously charged during 1925-26	757	...	...
Less from Petty Plant on account of Freight erroneously charged during 1925-26	6	763	2,833
Add to—			
Raw material on account of omission during 1925-26 ...	...	4,457	
Spare Parts on account of omission during 1925-26 ...	...	782	5,239
			8,324

(b) *Includes—*

Value of Typewriter, etc., received from Stationery Office, Calcutta	...	505
Freight on Dead Stock omitted during 1925-26	...	2,048
		2,553

(c) Additions on account of Brass rules found in excess in stock-taking 1,887
New Type purchased 87
1,974

(d) Value of unused Dead Stock articles sold and written off 110

R. W. BRUCE,
Manager,
Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,
Examiner,
Government Press Accounts.

Pro Forma Trading account of the Government of India Press, Simla, for the year ending 31st March 1927.

Dr.	Amount.	Cr.	Amount.
	Rs.		Rs.
Cash charges	2,92,616	Cost of printing work done (including stationery and binding materials) for Central Departments free .	2,62,201
Adjustments.		Posts and Telegraphs . . .	16,465
Stores	44,184	Railways	39,041
Depreciation excluding publishing .	32,805	Military Department . . .	1,36,214
Interest on capital expenditure .	25,460	Other Central Departments on payment	31,472
Upkeep of buildings . . .	4,339	Provincial Governments . .	5,597
Interest on buildings . . .	19,584	Outside bodies and private work .	24,004
Pension	29,734		
Leave allowances out of India .	4,373		
Stationery, proof paper, etc. .	5,934		
Audit Charges	3,153		
Cost of paper and binding materials	52,812		
Total .	5,14,994	Total .	5,14,994

R. W. BRUCE,

Manager,

Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,

Examiner, Government Press Accounts.

28th October 1927.

GH

GRANT No. 72—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS".				
A.—Allowances, Rewards, etc.: *A. 1.—Durbar presents and Allowances to Vakils, Aden*	*72,400*	*78,046*	...	*5,646*
A. 2.—Durbar presents and Allowances to Vakils, elsewhere. *Non-voted* ...	*6,000*	*5,759*	*241*	...
A. 2.—Durbar presents and Allowances to Vakils, elsewhere. Voted ...	17,050	21,501	...	4,451
A. 3.—Other Charges. *Non-voted* *Original* ...	*1,50,830*	*1,65,079*	...	*14,249*
A. 3.—Other Charges. *Non-voted* *Supplementary* (a) *1,50,830*				
A. 3.—Other Charges. Voted	11,100	10,173	927	...
B.—Books and Periodicals: B. 1.—Reuter's Agency and Indian News Agency. B. 2.—Other Charges	87,900	80,192	7,708	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to increased expenditure in Aden.

A. 2.—Voted.—Due to return presents given to Nepal Government in February 1927.

A. 3.—*Non-voted*.—Excesses occurred in the accounts of (*i*) the Accountant General, Central Revenues (Rs. 11,487), and (*ii*) the Pay and Accounts Officer, Secretariat (Rs. 3,055), due to the additional allotment of Rs. 53,700 sanctioned for the adjustment of Passage Fund accounts in the India Estimate having proved inadequate. The excesses remained uncovered.

A. 3.—Voted.—Represents small savings in some provinces aggregating Rs. 1,846 partly counterbalanced by excesses in others, mainly in Bengal (Rs. 400), Punjab (Rs. 100) and Bangalore (Rs. 300). The excesses in Bengal and Punjab remained uncovered.

B.—Saving occurred mainly in the accounts of Pay and Accounts Office, Secretariat (Rs. 10,245) and were partly reduced by excesses chiefly in Bengal (Rs. 1,948). The saving in the accounts of the Pay and Accounts Office was due to smaller charges than anticipated. The excess in Bengal (of which Rs. 195 remained uncovered) was due to no provision having originally been made. Excesses to the extent of Rs. 17 and Rs. 186 remained uncovered in Madras and Punjab, respectively.

(a) Sanctioned on 10th December 1926, (Rs. 6,000). On 16th February 1927, (Rs. 19,898), on 9th March 1927, (Rs. 86,912), on 17th March 1927, (Rs. 14,264) and on 21st March 1927, (Rs. 53,700).

Service.			Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
				Rs.	Rs.	Rs.	Rs.
C.—Donation for charitable purposes and charges on account of European Vagrants.	Non-voted	*Original*	*500*	*632*	*798*	...	*166*
		Supplementary	*132(a)*				
	Voted		...	2,050	3,117	...	1,067
D.—Special Commissions of Enquiry :							
D. 1.—International Labour Conference :							
D. 1 (1)—Pay of Officers and Establishments.		*Original*	*17,000*	...	*1,524*	...	*1,524*
		Supplementary	*—17,000*				
D. 1 (2).—Travelling Expenses			...	29,400	13,048	16,352	...
D. 1 (3).—Other Expenses			... ...	3,600	1,368	2,232	...
D. 2.—Tariff Board (including Cotton Textile)—							
D. 2 (1).—Pay of Officers and Establishments ...	Non-voted	*Original*	*98,800*	*1,10,854*	*1,16,577*	...	*5,723*
		Supplementary	*12,054(b)*				
	Voted	*Original.*	*72,120*	1,71,720	1,60,380	11,340	...
		Supplementary.	*99,600(c)*				
D. 2 (2).—Travelling Expenses ...	Non-voted	*Original*		*15,000*	*19,750*	...	*4,750*
		Supplementary	*15,000(d)*				
	Voted	*Original*	*28,500*	41,500	29,819	11,681	...
		Supplementary	13,000 *(e)*				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—Voted.—Due to larger expenditure than anticipated in India (Rs. 799) and Bombay (Rs. 268). Rs. 167 remained uncovered in Bombay, but was regularised by the Bombay Government from savings in J. after the close of the year.

D. 1. (1).—*Non-voted.*—Due to wrong adjustment. The expenditure was correctly debitable to Subhead D. 1 (3).

D. 1 (2) and D. 1 (3).—Due to the number of Advisers sent to the 8th and 9th International Labour Conference being less than what was originally anticipated and the Government of India having nominated 3 members of the Delegation from England.

D. 2 (1)—*Non-voted.*—The excess remained uncovered.

D. 2 (1)—Voted.—Supplementary grants aggregating Rs. 99,600 included Rs. 7,392 on account of D. 2 (2)—Voted. Excluding this the saving is mainly due to the prior dissolution of the cotton textile Committee and to the non-utilisation of the provision for technical Adviser.

D. 2 (2).—*Non-voted.*—Part of the excess would have been covered by the provision of Rs. 2,494 included in the supplementary appropriation of Rs. 16,351 sanctioned under D. 2 (1).—*Non-voted.*—The total excess remained unprovided for.

D. 2 (2).—Voted.—Taking into consideration the provision of Rs. 7,392 on account of this head made under D. 2 (1).—Voted, the increased saving was mainly due to the causes mentioned under D. 2 (1).—Voted. A sum of Rs. 1,613 over the net modified grant remained uncovered.

(a) Sanctioned on 5th March 1927.
(b) Includes additional appropriation of Rs. 16,351, sanctioned on 11th March 1927.
(c) Sanctioned by the Legislative Assembly in August 1926 (Rs. 72,100) and in February 1927 (Rs. 60,500.)
(d) Sanctioned on 31st July 1926.
(e) Sanctioned by the Legislative Assembly in August 1926 (Rs. 4,000) and in February 1927 (Rs. 9,000.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry—*contd.*				
D. 2.—Tariff Board (including Cotton Textile) —*concld.*				
D. 2 (3).—Other Expenses ... *Original* 17,750; Supplementary 24,500(*a*)	42,250	50,800	...	8,550
D. 2 (4).—Grants-in-aid, contributions, etc. ... *Original* ...; Supplementary 4,297	*4,297*	*2,236*	*2,061*	...
D. 3 Taxation Enquiry Committee:				
D. 3 (2).—Travelling Expenses ... *Non-voted*	...	*181*	..	*181*
Voted	...	14	...	14
D. 3 (3) Other Expenses	...	2,491	...	2,491
D. 3 (4).—Grants-in-aid, contributions, etc. *Original* ...; Supplementary *1,882*(*b*)	*1,882*	*655*	*1,227*	...
D. 4.—Civil Justice Committee:				
D. 4 (4).—Grants-in-aid, contributions etc. *Original* ...; Supplementary *1,102* (*c*)	*1,102*	*1,053*	*49*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 2 (3).—Mainly due to the fact that the work of the 2nd Tariff Board was done at the Bombay Government Press whose rates are higher than that of the Calcutta Press, the provision having been made at the rates obtainable at the latter press. Excess to the extent of Rs. 4,010 only remained uncovered.

[*N.B.*—The explanation for sub-heads D. 2 (1) to D. 2 (3) are provisional.]

D. 2. (4).—Due to the decision that adjustments on account of passage contribution should be made with effect from 1st April 1926 instead of from 1st April 1924 as originally decided.

D. 3 (2).—*Non-voted.*—The excess remained uncovered.

D. 3 (3).—Due to printing work done for the Committee.

D. 3 (4).—*Vide* explanation under D. 2 (4).

(*a*) Sanctioned by the Legislative Assembly in August 1926 (Rs. 9,000) and in February 1927 (Rs. 15,500).

(*b*) Sanctioned on 19th March 1927.

(*c*) Sanctioned on 25th March 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry—*contd.*						
D. 5.—Royal Commission on Agriculture :						
D. 5. (1).—Pay of Officers and Establishments	*Non voted*	*Original* Rs. ...	*1,67,050*	*1,43,730*	*23,320*	...
		Supplementary *1,67,050(a)*				
	Voted					
D. 5. (2).—Travelling Expenses			3,00,000	3,41,292	...	41,292
D. 5 (3).—Other Expenses						
D. 5. (2)—Travelling Expenses... ...		*Original* ...	*25,870*	*38,357*	...	*12,487*
		Supplementary *25,870(b)*				
D. 5. (4).—Grants-in aid, contributions, etc. ...		*Original* ...	*900*	*910*	...	*10*
		Supplementary *900*				
D. 6.—Other Commissions and Committees :						
D. 6. (1) - Pay of officers and Establishments.	*Non-voted.*	*Original* ...	*44,108*	*1,08,397*	...	*64,289*
		Supplementary *44,108(c)*				
	Voted	*Original* 440	1,20,930	17,582	1,03,348	...
		Supplementary 1,20,490(d)				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 5 (1).—*Non-voted.*—The supplementary appropriation included a sum of Rs. 19,500 on account of subsistence allowance of officers which should have been shown under D. 5 (2) non-voted and also one of the personal secretaries did not draw his pay for February 1927.

D. 5 (1), D. 5 (2) and D. 5 (3).—Voted.—Due to (*i*) increased tour programme and staff of the Commission and (*ii*) heavy printing charges involved in publishing the questionnaire and the volumes of evidence which could not be anticipated. The excess remained uncovered.

D. 5 (2).—*Non-voted.*—The excess was practically reduced to a saving. But for the adjustment of subsistence allowance referred to under D. 5 (1) Non-voted, there would have been a saving due to some members not accompanying the Commission for long periods during its tours.

D. 5 (4).—Excess remained uncovered.

D. 6 (1).—*Non-voted.*—Mainly due to expenditure under (1) Deputation to South Africa (Rs. 63,926) and (2) League of Nations (Rs. 5,919), provision for which was made under voted. On the other hand there was a saving under Back Bay Enquiry Committee (Rs. 6,829), owing to shorter stay in Bombay. The excesses occurred during the closing months of the year and remained uncovered.

D. 6 (1).—Voted.—Due to (*i*) certain expenditure under Deputation to South Africa having been adjusted as non-voted though the provision was originally made here (about Rs. 63,900), (*ii*) Indian Delegation to the Round Table Conference having finished its labours in a shorter period than anticipated (about Rs. 27,600), (*iii*) non-utilisation of the provision (Rs. 12,500) under League of Nations under which an expenditure of Rs. 5,919 only was incurred and adjusted as non-voted, and (*iv*) shorter stay of the Back Bay Enquiry Committee in Bombay (Rs. 3,154). The savings were reduced by excesses under other Commissions aggregating Rs. 3,852. The net saving was further enhanced to Rs. 1,13,204 by a total reappropriation of Rs. 9,856.

(*a*) Includes additional appropriation of Rs. 1,64,300 sanctioned on 31st December 1926 and Rs. 3,750 sanctioned on 8th February 1927.
(*b*) Sanctioned on 31st December 1926 (Rs. 15,800), on 28th February 1927 (Rs. 9,710) and on 15th March 1927 (Rs. 360)
(*c*) Sanctioned on 24th September 1926, (Rs. 19,300) and on 11th March 1927 (Rs. 24,808).
(*d*) Sanctioned by the Legislative Assembly in August 1926 (Rs. 39,400) and in February 1927 (Rs. 81,000).

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
D. 6—Other Commissions and Committees—*contd.*			Rs.	Rs.	Rs.	Rs.
D. 6 (2).—Travelling Expenses ...	*Non-voted.*	Rs. *Original* ... Supplementary 10,726(a)	*10,726*	*47,440*	...	*36,714*
	Voted	*Original* 400 Supplementary 64,410(b)	64,810	48,172	16,638	...
D. 6 (3).—Other Expenses		*Original* 660 Supplementary 49,200(c)	49,860	29,566	20,294	...
D. 6 (4).—Grants-in-Aid, Contributions, etc. ...		*Original* ... Supplementary 345 (d)	*345*	*897*	...	*552*

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 6. (2).—*Non-voted.*—Composed of excesses under (1) Deputation to South Africa (Rs. 14,410), (2) Frontier Civil Forces Committee (Rs. 6,177), (3) League of Nations (Rs. 4,264) and (4) Royal Commission on Currency and Finance (Rs. 16,603) and (5) a saving (Rs. 4,740) under Back Bay Enquiry Committee. The excess remained uncovered.

(1) and (3)— Provision was made under voted. The excess under (1) should be reduced by Rs. 8,375 representing charges on account of Deputation from South Africa and correctly debitable to " K.—Other charges, etc. ". *See* explanation under " K ".

(2) and (4).—Provision was made by reappropriation under voted.

(5) Due chiefly to subsistence allowance drawn by the Chairman and Secretary of the Committee for a shorter period than provided for.

D. 6 (2).—Voted.—Mainly due to savings under (1) Deputation to South Africa (Rs. 28,653) and (2) League of Nations (Rs. 6,069), partly counterbalanced by excesses under (3) Back Bay Enquiry Committee (Rs. 1,658), (4) Frontier Civil Forces Committee (Rs. 2,036), (5) Imperial Conference in London (Rs. 11,446) and (6) Deputation to Australia (Rs. 2,314).

(1) *Vide* explanation under " Non-voted " ; also the Indian delegation happened to be the State guests in South Africa.

(2) *Vide* explanation under " Non-voted ".

(4) The excess was fully covered by a reappropriation of Rs. 8,107 which was intended to cover the excess under " Non-voted " as well.

(5) Provision of Rs. 6,510 and Rs. 5,210 was made under D. 6 (1) (Voted) and D. 6 (2) (Voted), respectively, but the entire charge has been booked under this head.

(6) Represents cost of passages for attendance at the opening ceremony of Conbherra.

The net saving of Rs. 16,638 was further increased by a total reappropriation of Rs. 30,559 which was made to meet excesses under other commissions which were not budgeted for.

D. 6 (3).—Due mainly to smaller expenditure under (1) Deputation to South Africa owing to the Indian delegation having been State guests (Rs. 17,662) and (2) Back Bay Enquiry Committee (Rs. 5,626) owing to the curtailment of their stay in India for which Rs. 9,000 was included in the total allotment.

D. 6. (4).—The excess remained uncovered as no accurate estimate could be made when the supplementary appropriation of Rs. 345 was sanctioned.

(a) Sanctioned on 24th September 1926 (Rs. 10,200) and on 2nd February 1927 (Rs. 526).

(b) Sanctioned by Legislative Assembly in August 1926 (Rs. 22,410) and in February 1927 (Rs. 41,000).

(c) Do. do. do. do. (Rs. 33,200) do. do. (Rs. 16,000).

(d) Sanctioned on 31st March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Compensations:					
E. 1.—Quit rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad		*25,00,000*	*25,00,000*	...	...
E. 2.—Other Compensations ...	*Non-voted* — *Original*	Rs. *16,300*			
	Non-voted — Supplementary	*95(a)*	*16,395*	*14,874*	*1,521* ...
	Voted		41,700	38,585	3,115 ...
F.—Rents, Rates and Taxes on Central Buildings.	*Original*	3,43,700			
	Supplementary	69,000(*b*)	4,12,700	1,48,289	2,64,411 ...
G.—Grants-in-Aid., contributions, etc.	*Non-voted* — *Original*	...			
	Non-voted — Supplementary	*710(c)*	*710*	*85*	*625* ...
	Voted		50,000	52,700	... 2,700
H.—Local Clearing Office:					
H. 1.—Pay of Officers.	*Non-voted.* — *Original*	*37,300*			
	Non-voted. — Supplementary	*—2,153* ...	*35,147*	*30,860*	*4,287* ...
	Voted	...	10,800	10,800	... ...
H. 2.—Pay of Establishments		...	23,900	22,668	1,232 ...
H. 3.—Allowances, Honoraria, etc.	*Non-voted* — *Original*	...			
	Non-voted — Supplemenary	*567(d)*	*567*	*565*	*2* ...
	Voted		6,100	3,820	2,280 ...

EXLANATIONS of the Causes of variation between Expenditure and grant—*contd.*

E. 2.—*Non-voted.*—Mainly due to saving (Rs. 1,095) in the United Provinces owing to non-drawal by Maharaja Scindia of the amount in March 1927 as had been promised.

E. 2.—Voted.—Due chiefly to savings in Assam (Rs. 1,492) owing to the non-drawal of allowance before the close of the year by the hill tribes, and in Bombay (Rs. 1,323) owing to(1) non-utilization of the provision of Rs. 1,000 on account of the assignment in respect of remission of the revenue assessment of land in Upper Sind Frontier and (2) stoppage of the payment of the cash allowance owing to death.

F.—Represents savings (*i*) in Bombay (Rs. 2,39,000) due partly to inclusion of provision in respect of Military buildings and partly to the excess payment made to Bombay Government in the year 1925-26 having been taken in reduction of the payment due for the year under report, and (*ii*) in India (Rs. 25,411), owing to the supplementary grant of Rs. 69,000 having proved high.

G.—*Non-voted.*—Due to a sum of Rs. 482 having been adjusted under subhead D. 4 (4) while provision for the expenditure existed under this subhead and to the change of decision regarding adjustment of debits on account of passage contribution from 1st April 1926 instead of from 1st April 1924 (Rs. 142).

G.—Voted.—The excess represents Government of India's Contribution to the Empire Parliamentary Association (British India Branch).

H. 1.—*Non-voted.*—Due mainly to non-utilization of the provision for leave salary in India (Rs. 3,500) and passage pay of the Controller (Rs. 600).

H. 3.—Voted.—Due mainly to non-utilisation of the provision for tour expenses of the Controller (Rs. 2,000).

(*a*) Sanctioned on 16th March 1927.
(*b*) Sanctioned by the Legislative Assembly in February 1927.
(*c*) Sanctioned on 9th March 1927 (Rs. 568) on 25th March 1927 (Rs. 102) and on 28th March 1927 (Rs. 40).
(*d*) Includes additional appropriation of Rs. 164 sanctioned on 7th October 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
H.—Local Clearing Office—*contd.*						
H. 3 (a)—Grants-in-Aid, Contributions, etc.		*Original*	...	*1,750*	*334*	*1,416*	...
		Supplementary	*1,750*				
H. 4.—Contingencies			...	6,850	4,088	2,762	...
I.—Indian Soldiers' Board:							
I. 1.—Pay and Allowances.		*Non-voted*	...	*2,400*	*2,400*	...	...
		Voted	...	5,772	5,874	306	...
I. 2.—Other Expenses.			...	408			
J.—Unforeseen charges.	*Non-voted.*	*Original*	...	*30,401*	*40,289*	...	*9,888*
		Supplementary	*30,401(a)*				
	Voted	*Original*	6,600	30,400	47,026	...	16,626
		Supplementary	23,800(b)				

Explanations of the Causes of variation between Expenditure and Grant—*contd.*

H. 3 (a).—Due to the decision that debit on account of passage contributions should be raised from 1st April 1926 only instead of from 1st April 1924 as previously ordered.

H. 4.—Due to partial utilisation of the provisions for (i) purchase and hire of furniture and (ii) German translation work; and (iii) to economy in the carrying of records during the last move to Simla.

I. 1 and I. 2.—Voted.—Due to economy.

J.—*Non-voted.*—Due to railway charges in connection with the Swedish Royal tour which could not be foreseen when making the provision. The excess remained uncovered.

The charges adjusted under this sub-head are:—

	Rs.
India—	
(i) Charges in connection with the Swedish Royal tour . .	30,293
(ii) Leave salaries of two officers	9,996
Total .	40,289

J.—Voted.—Represents excesses (i) in India (Rs. 3,371) and (ii) in Madras (Rs. 19,255), partly set off against the provisions of Rs. 5,000 and 1,000 in Bombay and Punjab respectively which were not at all utilized.

(i) Due mainly to belated debits raised by N.W. and B., B. and C. I. Railways on account of the Belgian Royal tour. The excess remained uncovered.

(ii) Due to adjustment of expenditure charged to provincial Government in previous years in connection with His Excellency the Viceroy's tour in the Madras Presidency.

The charges adjusted under the head are:—

	Expenditure. Rs.
India—	
Payment for reparation claims of Local Bodies, etc., in respect of losses suffered by enemy action during the war . . .	23,285
Charges in connection with Belgiam Royal Tour . . .	3,977
Madras—	
Payments made to the Provincial Government on account of expenditure incurred for protecting H. E. the Viceroy while on tour in the Madras Presidency	19,747
Petty items—	
India and Madras	17
Total . .	47,026

(a) Sanctioned on 25th November 1926 (Rs. 1,251), on 27th January 1927 (Rs. 8,705) and on 14th February 1927 (Rs. 20,445).

(b) Sanctioned by the Legislative Assembly in August 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
K.—Other charges (including loss by exchange on local transactions.)	Non-voted. Original	5,02,300				
	Non-voted. Supplementary	11,510(a)	5,13,810	3,45,802	1,68,008	...
	Voted. Original	37,200				
	Voted. Supplementary	70,000(b)	1,07,200	1,57,895	...	50,695
L.—Reserve:	... ...	...	5,00,000	...	5,00,000	...
N.—Revenue Reserve Fund.	Original ...	...				
	Supplementary	2,82,04,000(c)	2,82,04,000	2,95,63,311	...	13,59,311
Totals	Non-voted ...		37,13,176	36,66,598	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 46,578.*	
	Voted ...		3,03,42,000	3,08,64,571	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,22,571.	

Exlanations of the Causes of variation between Expenditure and Grant—concld.

K.—*Non-voted.*—Composed of savings in India (Rs. 1,65,708) and Bombay (Rs. 2,300).

The saving in India was mainly due to the fact that certain cases involving the possible write-off of considerable amounts were still under consideration and final orders could not be passed on them in the year, and to a sum of Rs. 462 on account of "Deputation from South Africa" having been adjusted under D. 6(2) non-voted.

The provision of Rs. 2,300 in Bombay made to cover expenditure on the establishment for Registration of Passports in Aden, was not necessary as the expenditure was correctly debitable to "26-Police."

K.—Voted.—Mainly composed of excesses in (1) Pay and Accounts Office, Miscellaneous Central Departments (Rs. 65,636), (2) United Provinces (Rs. 2,835), (3) Burma (Rs. 9,675), and (4) Central Provinces (Rs. 2,387); partly reduced by savings chiefly under (5) Accountant General, Central Revenues (Rs. 20,487), (6) Bengal (Rs. 1,000), (7) Bombay (Rs. 3,686) and (8) Punjab (Rs. 4,730).

(1) The expenditure represents wages of discharged lascars of enemy ships. Excess to the extent of Re. 1 only remained uncovered.

(2) Due to unanticipated write-off of certain irrecoverable advances.

(3) Due to re-imbursement (Rs. 8,472) to the provincial Government of irrecoverable loans to the members of the ex-Royal Family of Burma in consequence of the decision to treat such loans as central instead of as provincial, and to write off of certain irrecoverable advances.

(4) Due to write-off of certain items of house building advances late in the year. Excess to the extent of Rs. 887 remained uncovered.

(5) Due to (*i*) an adjustment of Rs. 7,913 representing charges on account of Deputation from South Africa wrongly made under Deputation to South Africa [D. 6 (2) Non-voted] instead of under this head and (*ii*) lesser railway debits than anticipated.

(7) Due mainly to partial utilisation of the provision for "Guarantee to the Telegraph Department for opening of Telegraph Offices." A reappropriation of Rs. 1,000 sanctioned to cover write-off of Rs. 854 on account of irrecoverable balance of passage advance proved unnecessary.

(8) Due mainly to smaller expenditure under the unit "Institute for disabled soldiers" owing to less admission of sepoys.

L.—See statement of allotments from the Reserve attached.

N.—Due to more available surplus Revenue having been credited to the Deposit head than anticipated. (See paragraph 26 in Section I of the Report).

(a) Includes additional appropriation of Rs. 1,500 sanctioned on 8th February 1927 and Rs. 10 sanctioned on 16th February 1927.

(b) Sanctioned by the Legislative Assembly in August 1926.

(c) Sanctioned by the Legislative Assembly in March 1927.

NOTES.

1. The following allotments were made by the Finance Department from the Reserve at their disposal (*vide* statement of allotments from Reserve) :—

Subheads.	Amounts. Rs.
A. 2	5,000
B. 1	2,000
D. 6 (1)	9,856
D. 6 (2)	36,507
D. 6 (3)	4,526
G.	2,700
J.	19,747
K.	64,635

Rs 16,700 were allotted by the Finance Department out of the reserve at their disposal to different sub-heads and circles of audit. The amount was included in a total reappropriation of Rs. 17,800 sanctioned on 25th March 1927.

2. The following amounts aggregating Rs. 2,63,321 were surrendered to Government :—

	Rs.
D. 1 (2) voted	15,012
D. 1 (3) "	1,888
D. 2 (2) "	2,711
E. 2 "	300
F. "	2,36,000
H. 2 "	500
H. 4 "	2,000
K. "	4,910

3. D. 6.—Other Commissions and Committees. The consolidated charges recorded under the head are :—

	Rs.
(*i*) Deputation to Australia	2,314
(*ii*) Deputation to South Africa	1,10,042(*a*)
(*iii*) Back Bay Enquiry Committee	54,405
(*iv*) Frontier Civil Forces Committee	37,574
(*v*) League of Nations	12,248
(*vi*) Royal Commission on Currency and Finance	18,794
(*vii*) Indian Economic Enquiry Committee	2,423
(*viii*) Coal Dust Committee	1,624
(*ix*) Imperial Conference in London	11,446
(*x*) Sanitary Conference at Paris	1,184
Total	2,52,054

(*a*) Includes Rs. 8,375 representing charges on account of " Deputation from South Africa " correctly debitable to sub-head " K.—Other charges, etc." The correct total should, therefore, be Rs. 1,01,667.

4. Sub-head D.—Voted and *Non-voted*.—The following statement shows the progressive expenditure up to 1926-27 on those Committees, etc. on which there was previous expenditure also :—

	Rs.
(1) International Labour Conference	87,546
(2) Tariff Board	8,82,708
(3) Taxation Enquiry Committee	4,85,657
(4) Civil Justice Committee	3,09,549
(5) Indian Economic Enquiry Committee	1,18,349
(6) Coal Dust Committee	10,151
(7) Royal Commission on Indian Currency and Finance	1,34,370
(8) Indian Deputation to South Africa.	1,67,013 (*a*)
	21,95,343

(*a*) Includes Rs. 8,375 relating to " Deputation from South Africa " debitable to sub-head " K.—Other Charges, etc." The correct total should, therefore, be Rs. 1,58,638.

STATEMENT showing allotments sanctioned during 1926-27, out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, Finance Department, (sub-head L.).

No. and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 26. —Interest on Miscellaneous Obligations.	20.—Interest on Other Obligations. Sub-head F. 5.	India	20,000	To meet charges on account of advertisement in connection with the sale of Post Office Cash Certificates.
Grant No. 27. —Staff, Household and Allowances of the Governor-General.	22.—General Administration. Sub-head F. 6.	Ditto	10,000	To meet certain anticipated excess expenditure on account of transfer of charges for the upkeep of the Belvedere Gardens from 41—Civil Works to 22—General Administration.
Grant No. 28. —Executive Council.	22.—General Administration. Sub-head C.	Ditto	4,000	To meet excess expenditure under Tour Expenses of the Members of the Governor General's Executive Council.
Grant No. 34. —Department of Education, Health and Lands. —Keeper of Imperial Records.	22.—General Administration. Sub-head E. 3. Sub-head E. 4.	Ditto	20,000	To meet expenses of the carriage of records from Calcutta to Delhi and Travelling allowances, etc., of the staff transferred.
Grant No. 41. —Payments to Provincial Governments on account of Administration of Agency subjects.	22.—General Administration. Sub-head C.	Bengal	2,000	To meet certain excess expenditure.
Ditto.	22.—General Administration. Sub-head A.	Madras	125	
Grant No. 48. —Geological Survey.	30.—Scientific Departments. Sub-head I. Sub-head K.	India	1,000 12,000	To meet excess expenditure
Grant No. 54. —Education.	31.—Education. Sub-head D. 2.	Ditto	240	To meet a part of the grant-in-aid of the Inter University Board for 1926-27.
Grant No. 55. —Medical Services.	32.—Medical Sub-head A. 8.	Ditto	17,000	To meet cost of tour of Sir Norman Walker and Colonel Needham in India.

STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 55. —Medical Services.	32.—Medical. Sub-head C 2.	Bombay	2,200	To meet the special pay of the Chemical Analyser to the Government of Bombay.
Ditto	Ditto Sub-head D. 2.	Punjab	13,900	To cover arrear payment of the grant in-aid contribution to the Ripon Hospital, Simla.
Grant No. 56— Public Health.	33.—Public Health. Sub-head C. 4.	India	4,000 58,500	To meet one half of the cost of the Port Health Departments at Calcutta and Chittagong.
Ditto	Ditto	Ditto	400	To meet one half of the cost of the Port Health Department at Chittagong.
Grant No. 62— Emigration— Internal.	37.—Miscellaneous Department. Sub-heads B. 1.	Ditto	2,471	To cover certain excess expenditure.
Grant No. 64— Joint Stock Companies.	Ditto Sub-head E. 4.	Burma	8,369	To cover arrear payment on account of share of cost of Assistant to the Collector, Rangoon Town District.
Ditto	Ditto Sub-head E. 3.	Punjab	482	To meet additional expenditure on account of the share of the provincial establishment.
Grant Census	Ditto Sub-head A. 4.	Madras	1,991	To meet payment of arrears of Municipal tax of the office buildings of the Superintendent, Census Operations, Madras.
Grant No. 67— Currency.	38.—Currency. Sub-head C.	India	21,000	To meet the cost of the remittance of treasure in Bengal.
Grant No. 70— Superannuation Allowances and Pensions.	45.—Superannuation allowances and Pensions. Sub-head C.	Bihar and Orissa.	1,000	To meet certain excess expenditure.
Ditto Special pension connected with War 1914.	Ditto Sub-head I.	Bengal	70	To meet the cost of pension granted to the dependants of Budhoo, ex-German S.S. 'Nordmark' who died in internment in Germany.
Grant No. 71— Stationery and Printing. —Other stores.	46.—Stationery and Printing. Sub-head B. 1(3)	India	33,000	To meet anticipated excess.

STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 72—Miscellaneous—Other Commissions and Committees.	47.—Miscellaneous. Sub-heads D. 6 (1)	India	350	
	D. 6 (2)		700	
Ditto	Ditto Sub-heads D 6 (2)	Ditto	1,000	To cover expenditure in connection with the Royal Commission on Indian Currency and Finance.
	D 6 (3)			
Ditto	Ditto Sub-heads D. 6 (1).	Ditto	170	
	D. 6 (2).		15,490	
	D. 6 (3).		340	
Ditto	Ditto Sub-head D. 6(3)	Ditto	3,023	To meet charges on account of printing work done for the Indian Economic Enquiry Committee.
Ditto Grants-in-aid, Contributions.	Ditto Sub-head G.	Ditto	2,700	To meet the Government of India's contribution to the Empire Parliamentary Association (British India Branch.)
Grant No. 72—Miscellaneous, —Other Commissions and Committees.	47.—Miscellaneous Sub-heads— D. 6(1)	India ...	6,510	To cover expenditure in connection with India's Representative to the Imperial Conference in London.
	D. 6(2)	...	5,210	
Ditto	47.—Miscellaneous Sub-heads. D. 6(1)	Ditto	2,826	To meet expenditure in connection with the Frontier Civil Forces Committee.
	D. 6(2)		8,107	
	D. 6(3)		1,163	
Ditto	47.—Miscellaneous Sub-head A. 2.	Ditto	5,000	To meet certain excess expenditure.
Ditto	47.—Miscellaneous Subhead B. 1.	Ditto	2,000	To meet excess expenditure on account of Reuter's Agency and Indian News Agency.

STATEMENT showing Allotments, etc.—*concld.*

No. and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 72—Miscellaneous.	47.—Miscellaneous Sub-head K.	India	57,779	To adjust payments on account of discharged lascars of enemy-ships.
Ditto	Ditto Sub-head D. 6 (2).	Ditto	6,000	To meet the cost of passages to Dewan Bahadur T. Ranga Charlar and his son in connection with the former's representation at the opening Ceremony of Conbberra in Australia.
Ditto	Ditto Sub-head J.	Madras	19,747	To adjust the expenditure in connection with the arrangements for protecting His Excellency the Viceroy while on tour in Madras.
Ditto	Ditto Sundry sub-heads.	Several Provinces.	16,700	To meet certain excess expenditure.
Ditto	47.—Miscellaneous Sub-head K.	Bengal	6,856	To meet the refund of 10 per cent deductions made from the arrears of wages due to lascars.
Grant No. 74—Refunds.	XXXV—Miscellaneous.—Refunds Sub-head G. 2.	India	100	To meet the interest and the discharged value of a lost 4 per cent Cawnpore Achneyra section of the Rajputana Malwa Railway Debenture.
Ditto	Ditto	Ditto	500	To meet payment on a lost Government Promissory note of the 4 per cent. expired loan of 1842-43.
Grant. No. 75—North-West Frontier Province.—Irrigation Works.	15—Other Revenue Expenditure Financed from ordinary Revenues. Account IV. (Irrigation, etc.) Sub-head A. 1.——Works.	North-West Frontier Province.	40,000	To meet expenditure for the collection of stones for reserve stock in connection with the guide bund at Dera Ismail Khan.
Grant No. 77—Delhi.	25—Jails and Convict Settlements. Account IV. Sub-head A.	India	18,000	To meet excess expenditure.
Ditto	2[illegible]—Police. Account V. Sub-head A.	Ditto	10,000	To cover the special grant sanctioned for the Police clothing Fund, Delhi.
		Total .	4,64,019	

GRANT No. 73—ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the sum Granted, to meet Expenses in connection with ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
Major head "51-A.—Miscellaneous Adjustments between Central and Provincial Governments":				
B.—Bombay	5,39,000	4,02,944	1,36,056	...
G.—Bihar and Orissa	25,000	37,177	...	12,177
H.—Central Provinces	29,000	7,419	21,581	...
I.—Assam	7,000	5,356	1,644	...
Total ...	6,00,000	4,52,896	Saving of Gross Expenditure (Voted compared with Gross Grant Rs. 1,47,104).	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to the stores actually imported being less than anticipated. Out of the saving a sum of Rs. 8,000 was transferred to G and I and a sum of Rs. 42,000 surrendered to Government.

G.—Full customs duty leviable not correctly forecasted. A sum of Rs. 1,129 was erroneously adjusted under this head on account of customs duty on imported stores. Necessary readjustment will be made in the accounts for 1927-28 as decided by the Auditor General. Excess to the extent of Rs. 5,484 remained uncovered.

H.—Due to less expenditure on stores purchased in England.

I.—Due to unusually smaller expenditure of the Jorhat Provincial Railway on Stores obtained from England. A sum of Rs. 1,000 reappropriated to this sub-head on 25th March 1927 from B proved unnecessary.

GRANT No. 74.—REFUNDS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Customs	Non-voted Original	52,48,000	43,57,296	36,57,528	6,99,768	...
	Non-voted Supplementary	(a) −8,90,704				
	Voted Original	47,52,000	50,88,000	55,85,520	4,02,480	...
	Voted Supplementary	(b) 12,36,000				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Is the net result of savings in Burma (Rs. 2,95,559), Bombay (Rs. 3,88,839), Bihar and Orissa (Rs. 1,000), Punjab (Rs. 6,000) and India (Rs. 21,283), partly counterbalanced by excess in Madras (Rs. 12,913). The saving in Burma was due to smaller refunds of export duty and to the adoption of facilities for re-exporting goods *via* Customs ports instead of direct to foreign destinations as in such cases the drawbacks are classified as voted.

The large saving in Bombay was mainly due to a decline in drawbacks on sugar and articles of food and drink.

The saving in India was due to failure on the part of some merchants to receive payments before the close of the year.

The excess in Madras was due to uncertainty of predicting trade conditions.

A.—Voted.—Mainly due to large savings in Bombay (Rs. 6,58,240), partly counterbalanced by excesses in the United Provinces (Rs. 1,57,933), Burma (Rs. 43,087), Central Provinces (Rs. 4,815), Punjab (Rs. 29,701) and India (Rs. 20,432).

The savings in Bombay occurred in Sind owing to the expenditure on refunds being less than anticipated. The position under this head is uncertain as the expenditure incurred at the frontier treasuries on refunds of duty on goods transmitted in bond through British India is passed on through exchange account and communicated to the collectors concerned long after the payments are actually made and in many cases after the close of the year.

The saving in Bombay was further enhanced to Rs. 6,90,240 by orders of reappropriations out of which funds to the extent of Rs. 1,74,305 were reappropriated to other Provinces.

The excess in the United Provinces was due to refunds on account of abolition of cotton excise duty for goods in stock on 1st August 1926 and 1st December 1925.

The excess in Burma was due to drawbacks granted on goods re-exported *via* customs ports and to the increasing complexity of the tariff rates and the resultant levy of duties at higher rates pending test or examination of samples.

The excess to the extent of Rs. 9,788 in the Punjab, and Rs. 43,087 in Burma remained uncovered.

Out of the excess in India, Rs. 1,109 (Accountant General, Central Revenues) remained uncovered while there was a net saving of Rs. 28,724 under Delhi mainly on account of the re-appropriation of Rs. 19,000 having been sanctioned twice, once on 5th January 1927 by the Central Board of Revenue and again on 16th March 1927 by the Finance Department.

(a) Net appropriation—Includes additional allotment (Rs. 1,60,000) sanctioned on 19th February 1927.

(b) Sanctioned by the Legislative Assembly in August 1926 (Rs. 13,000) and in February 1927 (Rs. 12,23,000).

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
B.—Taxes on Income :					
B. 1.—Income-Tax	Rs. *Original* 1,18,13,000 Supplementary (c) ... 19,76,039	1,37,89,039	1,35,52,117	2,36,922	...
B. 2.—Super-Tax	*Original* 8,10,000 Supplementary (d) ... 7,20,408	15,30,408	13,25,843	2,04,565	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Savings (aggregating Rs. 3,98,014) occurred in several provinces, the prominent being (*i*) in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 2,43,811) owing to a number of claims having not been met before the close of the year, on account of non-receipt in time of the necessary assessment certificate from the United Kingdom, and (*ii*) in the Punjab (Rs. 76,780) due partly to the anticipated remissions on appeals, reviews, etc., having fallen short of the estimate and partly to certain important cases not having been decided during the year.

The saving was partly counterbalanced by excesses (aggregating Rs. 1,61,092) occurring mainly (*i*) in Madras (Rs. 84,617) due to an unprecedented increase in refunds of Income-Tax (under Section 49) and to a further refund to the M. & S. M. Railway Company in respect of 1925-26 and 1926-27, and (*ii*) in Central Provinces (Rs. 40,829) due to the estimate based on previous year's figures having proved quite inadequate as the amount paid to a particular Company was unexpectedly large.

In the United Provinces a saving of Rs. 16,057 was converted by orders of reappropriation into a net excess of Rs. 31,568 (which remained uncovered), owing to heavy claims and payments in March 1927.

Excesses in Madras, Central Provinces, Burma (Rs. 20,250), Bombay (Rs. 12,589), Coorg (Rs. 92), accounts of the Accountant General, Central Revenues (Rs. 2,444) and Pay and Accounts Officer, Survey of India (Rs. 271) remained uncovered.

B. 2.—Bulk of the savings occurred in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 1,95,630), Bombay (Rs. 86,625) and in Bihar and Orissa (Rs. 30,389), partially counterbalanced by excesses in the United Provinces (Rs. 47,290), Burma (Rs. 38,698), Central Provinces (Rs. 26,957) and in Baluchistan (Rs. 5,660).

For reasons of savings in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments, *see* explanations under B. 1.

The saving in Bombay was due to the fluctuating nature of the expenditure which depends to a large extent on the result of the decisions of the courts.

The saving in Bihar and Orissa was due to more limited applications for refunds than anticipated.

The excess in the United Provinces was due to (*i*) heavy payments in March 1927, (*ii*) revision of assessment under section 27 of the Indian Income Tax Act, 1922, and (*iii*) refunds on dividends, etc.

The excess in Burma was mainly due to an unexpected refund of Rs. 37,000 in March 1927.

Excesses in Burma, Central Provinces and in Baluchistan remained uncovered.

(*c*) Includes additional appropriation (Rs. 18,71,063) sanctioned on different dates, viz., on 14th February 1927 (Rs. 11,65,000), on 18th February 1927 (Rs. 1,00,000), on 8th March 1927 (Rs. 1,35,000), on 12th March 1927 (Rs. 3,50,000) and on 14th March 1927 (Rs. 1,21,063).

(*d*) Includes additional appropriation (Rs. 5,20,408) sanctioned on 18th February 1927 (Rs. 1,000) and on 14th March 1927 (Rs. 5,19,408).

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
C.—Salt ...	*Non-voted*	*Original* Rs. 3,50,000	*2,75,000*	*2,24,594*	*50,406*	...
		Supplementary ... —75,000				
	Voted		2,26,000	80,576	1,45,424	...
D.—Stamps ...		*Original* 84,000	*82,000*	*75,732*	*6,268*	...
		Supplementary —2,000				
E.—Currency ...		*Original* 68,000	*74,500*	*67,033*	*7,467*	...
		Supplementary ... *(a)* 6,500				
F.—Receipts in Aid of Superannuation	*Non-voted*		...	*534*	...	*534*
	Voted		59,000	66,496	...	7,496

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—*Non-voted.*—Mainly in Bombay (Rs. 39,245) owing to depression in the industries in which salt is consumed extensively.

C.—Voted.—Chiefly due to savings in the estimates of the Audit Officer, Indian Stores Department (Rs. 1,39,817) owing to fewer applications for refund of Salt duty, etc. having been received than anticipated when the budget was framed. In Madras the small excess of Rs. 605 remained uncovered.

D.—Is the net result of small savings and excesses in several provinces. Rs. 329 in Baluchistan and Rs. 108 in India (Delhi) remained uncovered.

E.—Is the net result of small savings and excesses in several provinces. The excesses in the Punjab (Rs. 3,733), Madras (Rs. 342) and Bengal (Rs. 6) remained uncovered.

F.—*Non-voted.*—Mainly due to excess in Bengal (Rs. 509) owing to refund of contributions of Indian Civil Service Officers for which no provision was made. This excess as well as an excess of Rs. 25 in the North-West Frontier Province remained uncovered.

F.—Voted.—Excess occurred in several provinces. Rs. 1,746 in Burma, Rs. 95 in the Punjab and Rs. 11 in Assam remained uncovered.

(a) Sanctioned on 27th January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Miscellaneous Revenue:				
G. 1.—Refunds of Freight Tax ...	2,50,000	1,15,009	1,34,991	...
G. 2.—Other Refunds — *Non-voted* — *Original* Rs. 3,50,000; Supplementary ... —7,430	*3,42,570*	*3,16,681*	*25,889*	...
G. 2.—Other Refunds — Voted	90,000	83,952	6,048	...
H.—Other Refunds:				
H. 1.—Opium — *Original* ...; Supplementary (a) 8,79,000	8,79,000	8,68,003	10,997	...
H. 2.—Land Revenue — *Non-voted* — *Original* ...; Supplementary (b) *3,000*	*3,000*	*2,971*	*29*	...
H. 2.—Land Revenue — Voted ...	12,000	22,994	...	10,994

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 1.—Due to the difficulty of estimating correctly the expenditure under the head. Out of the savings, Rs. 1,00,130 were reappropriated to different heads and Rs. 19,870 were surrendered to Government. The expenditure represents refund of Freight-Tax adjusted in the books of the Accountant General, Railways.

G. 2.—*Non-voted.*—The expenditure represents the amount paid to the Mysore Durbar being 3/4th of the excess of receipts over the datum line of 13 lakhs as worked out in the *pro forma* accounts of 1925-26. A decrease in the *pro forma* receipts led to the savings.

G. 2.—Voted.—Represents savings aggregating Rs. 20,111 mainly in the North-West Frontier Province (Rs. 9,584), in the Punjab (Rs. 4,692) and in Bombay (Rs. 4,195), partly counterbalanced by excess aggregating Rs. 14,063 mainly in India (Rs. 12,362).

The saving was chiefly due to the fluctuating nature of the charge for which no accurate estimate is possible.

The excess in India was mainly due to the payment of the discharged value of Government Promissory notes and lapsed deposits. As a result of reappropriations sanctioned on different dates the excess was converted into saving of Rs. 16,238.

The excesses to the extent of Rs. 1,180 in Madras, Rs. 115 in Assam, Rs. 6 in Bihar and Orissa and Rs. 2 in Bengal remained uncovered.

H. 1.—Represents a saving in India (Rs. 12,230) due to unclaimed refund of the value of certain chests of opium sold by public auction but subsequently returned to stock, partly counterbalanced by an excess (Rs. 1,233) in the United Provinces on account of rent charged in excess in 1922-23 and a penalty from a contractor in a previous year.

H. 2.—Voted.—Due to excesses in India and Baluchistan owing to larger refunds than anticipated partly counterbalanced by a small saving in the North-West Frontier Province. Excess to the extent of Rs. 300 in the accounts of the Accountant General, Central Revenues, remained uncovered.

(a) Sanctioned by the Legislative Assembly in February 1927.

(b) Sanctioned on 30th January 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*contd.*				
H. 3.—Excise... *Non-voted*	...	*133*	...	*133*
H. 3.—Excise... Voted	5,000	6,669	...	1,669
H. 4.—Forest	...	759	...	759
H. 4. (*a*)—Registration	...	746	...	746
H. 5.—Tributes *Original* Rs. 1,15,000	*1,36,700*	*1,36,694*	*6*	...
H. 5.—Tributes Supplementary *21,700* (*a*)				
H. 6.—Interest		213	...	213
H. 6. (*a*)—Irrigation		38	...	38
H. 7.—Administration of Justice. *Original* *41,000*	*43,000*	*34,717*	*8,283*	...
H. 7.—Administration of Justice. Supplementary *2,000* (*b*)				
H. 7. (*a*)—Jails, etc.		—51	51	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 3.—Voted.—Due to excess in the North-West Frontier Province owing to certain refunds not anticipated; partly counterbalanced by savings in India and Baluchistan.

H. 4.—The excess (North-West Frontier Province) remained uncovered. Provision to the extent of Rs. 200 relating to this head was included in the sub-heads G-2 and H.-8 (Rs. 100 each).

H. 4 (*a*).—The prominent excess occurred in the North-West Frontier Province (Rs. 539) due to certain refunds not having been anticipated and to the provision of Rs. 200 proposed for this sub-head having been included in the provision for sub-head H. 8. This excess as well as Rs. 101 in Delhi and Rs. 6 in Baluchistan remained uncovered.

H. 6.—Due to small excesses in several provinces. Excesses to the extent of Rs. 31 in Madras, Rs. 12 in Central Provinces, Rs. 4 in Burma and Re. 1 in Bihar and Orissa remained uncovered.

H. 6 (*a*).—The small excess (North-West Frontier Province) remained uncovered.

H. 7.—Saving occurred mainly in the North-West Frontier Province (Rs. 4,743) due to refunds not being allowed by the appellate courts in all cases as originally anticipated. There were two small savings in India and Baluchistan. Excess to the extent of Rs. 370 in Delhi remained uncovered.

(*a*) Sanctioned on 14th March 1927.

(*b*) Net appropriation—includes additional appropriation of Rs. 3,000 sanctioned on 16th February 1927.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*contd.*						
H. 8.—Police ...	*Non-voted.*	*Original* ...				
		Supplementary	*2,22,598*	*2,22,600*	...	2
	Voted	... ...	2,000	5,181	...	3,181
H. 9.—Ports and Pilotage.	*Non-voted*	*Original* ...				
		Supplementary	*9,515(a)*	*9,515*	...	...
	Voted	... ...	20,000	17,424	2,576	...
H. 9 (*a*).—Education		... ...	...	153	...	153
H. 10.—Medical.	*Non-voted*	*Original* ...		*8,000*	*4,333*	*3,667*	...
		Supplementary	*8,000(b)*			
	Voted	...	12,000	3,963	8,037	...
H. 11.—Public Health		...	5,000	6,022	...	1,022

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 8.—Voted.—Mainly due to excesses in the North-West Frontier Province (Rs. 3,961) chiefly due to the adjustment of the surplus income of Cattle pounds payable to the local bodies, partly counterbalanced by a saving of Rs. 946 in India (Delhi).

The small excess of Rs. 151 in India (Accountant General, Central Revenues), Rs. 15 in Baluchistan and excess in the North-West Frontier Province remained uncovered.

H. 9.—Voted.—Savings occurred in Burma (Rs. 1,883) due to erroneous adjustment of certain refunds in reduction of receipts instead of under refunds, and also in Bombay (Rs. 513) and in the accounts of Pay and Accounts Office, Miscellaneous Central Departments (Rs. 184). A small excess in Madras (Rs. 4) remained uncovered.

H. 10.—*Non-voted* and voted.—Mainly in Bangalore due to (*i*) the provision based on previous years' actuals having proved high and (*ii*) a fall in the receipts out of which refunds are made and (*iii*) discontinuance during the year of the payment to Medical Officers of the share of fees levied for professional attendance on medical cases as a result of the audit objection that it required the sanction of the Secretary of State.

H. 11.—Due to (1) extra expenditure on account of refund to private persons and institutions of revenue realised at the Central Research Institute, Kasauli, from fees for private examination and sale of vaccine, etc., and (*ii*) refund to Military Department of sale proceeds of imported sera issued from the Institute during 1925-26 which was erroneously credited to civil estimates.

(*a*) Sanctioned on 7th March 1927.

(*b*) Sanctioned on 20th January 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—*concld.*					
H. 12.—Agriculture		11,000	81	10,919	...
H. 13.—Miscellaneous Departments ...		7,000	19,051	...	12,051
H. 14.—Civil Works	*Rs.*				
Non-voted { *Original*	...	*10,691*	*11,146*	..	*455*
Non-voted { Supplementary	*10,691(a)*				
Voted ...	...	2,000	11,019	...	9,019
H. 15.—Stationery and Printing { *Original* ...	6,000	36,000	29,003	6,997	...
H. 15.—Stationery and Printing { Supplementary	30,000 (*b*)				
H. 17.—Industries	...	...	90	...	90
H. 19.—Indian Stores Department ...	...	...	450	...	450

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 12.—The provision of Rs. 11,000 under this sub-head (for Pay and Accounts Officer, Survey of India) includes a provision of Rs. 10,000 on account of miscellaneous charges relating to Demand No. 57—Agriculture but erroneously included in Demand No. 74—Refunds. This being eliminated, the actual expenditure amounted to Rs. 76 against an appropriation of Rs. 1,000. The small excess in the North-West Frontier Province (Rs. 5) remained uncovered, the provision relating to this head having been included in the sub-head H. 8.

H. 13.—Due mainly to excess in India (Rs. 12,572) partly counterbalanced by savings in the Punjab (Rs. 869), Rs. 306 in India (Accountant General, Central Revenues) and Rs. 34 in the North-West Frontier Province remained uncovered.

The excess in India was chiefly due to refunds made to a farm at Cawnpore of the value of opium sold to them and was covered by reappropriations sanctioned on different dates leaving a net saving of Rs. 4,639.

H. 14.—*Non-voted.*—The excess (Assam Rs. 426 and Bombay Rs. 29) remained uncovered.

H. 14.—Voted.—Is the net result of excesses in the estimates of several provinces mainly India (Rs. 10,372) partly counterbalanced by savings in Bengal (Rs. 921) and Central Provinces (Rs. 892). The excess in India was mainly due to heavier refunds than anticipated out of which Rs. 1,647 (Accountant General, Central Revenues) and Rs. 25 (Delhi) remained uncovered. The excesses in Assam (Rs. 125), Punjab (Rs. 115), Madras (Rs. 28), Bihar and Orissa (Rs. 14), North-West Frontier Province (Rs. 119) and Burma (Rs. 9) also remained uncovered.

H. 15.—Due to smaller refunds in the Stationery and Printing Department than anticipated.

The small excess of Rs. 25 in the North-West Frontier Province remained uncovered.

(a) Includes additional appropriation of Rs. 1,000 sanctioned on 10th March 1927.

(b) Sanctioned by the Legislative Assembly in February 1927.

Service.		Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
England—Taxes on Income.	*Original* ...	*4,00,000*				
	Supplementary	*1,00,000(a)*	*5,00,000*	*5,47,360*	...	*47,360*
Exchange . .	*Original* ...	*1,33,000*				
	Supplementary	*36,000(a)*	*1,69,000*	*1,86,812*	...	*17,812*
TOTALS .	*Non-voted*		*2,15,53,317*	*2,03,76,343*	*Saving of Gross Expenditure (non-voted) compared with Gross Appropriation Rs. 11,76,974.*	
	Voted ...		76,04,000	69,23,361	Saving of Gross Expenditure (voted) compared with Gross Grant Rs. 6,80,639.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

England.—Taxes on Income.—Due to heavier refunds in England during the latter part of the year than anticipated. Excess remained uncovered.

Exchange.—Due to heavier expenditure in England. Excess remained uncovered.

NOTES.

1. G. 2.—Allotments aggregating Rs. 600 were sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant No. 72—Miscellaneous—sub-head L).

2. Surrendered to Government :—

G. 1.—Rs.	19,870
G. 2.—Rs.	368
H. 1.—Rs.	12,230
H. 2.—Rs.	3,300
H. 10.—Rs.	8,000
H. 12.—Rs.	5,259
Total . Rs.	49,027

(a) Sanctioned on 15th February 1927.

GRANT No. 75.—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray the Expenses of the NORTH-WEST FRONTIER PROVINCE.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
I.—Direct Demands on the Revenue—					
Land Revenue	*Non-voted*	*39,400*	*35,386*	*4,014*	...
	Voted	7,73,000	6,91,963	81,037	...
II.—Direct Demands on the Revenue—					
Forests	*Non-voted*	*25,691*	*28,117*	...	*2,426*
	Voted	6,31,000	6,12,602	18,398	...
III.—Other Direct Demands on the Revenue.	*Non-voted*	*15,000*	*14,514*	*486*	...
	Voted	5,07,000	5,33,355	...	26,355
IV.—Other Expenditure financed from ordinary Revenue		92,000	1,00,481	...	8,481
V.—General Administration	*Non-voted*	*4,33,985*	*4,23,601*	*10,384*	...
	Voted	13,27,000	12,54,349	72,651	...

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Sub-head B. 2.—Actual expenditure amounted to Rs. 1,64,669 against the appropriation of Rs. 2,39,560 resulting in a saving of Rs. 74,891. The large saving was due to the non-entertainment of the full sanctioned strength of establishment throughout the year owing to survey of the Nowshera Tahsil having been delayed for various reasons and that of the Swabi Tahsil having been finished in 1925-26 contrary to expectations.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

Sub-head B.—Voted.—Actual expenditure amounted to Rs. 36,051 against the appropriation of Rs. 16,000 resulting in an excess of Rs. 20,051 which was due to the arrear payment of overhead charges on stamps, supplied from Provincial Stores, Karachi, during 1921-22 to 1923-24.

ACCOUNT V.—GENERAL ADMINISTRATION.

Sub-head E. 5.—Actual expenditure amounted to Rs. 29,658 against the appropriation of Rs. 64,420 resulting in a saving of Rs. 34,762 which was due mainly to charges on account of wages to copyist and other miscellaneous petty establishment provided for under this sub-head having been debited, in consequence of a change in classification, to the sub-heads E.-7 and E.-11 respectively.

Sub-head E. 6.—Voted—Saving of Rs. 25,010 occurred against the appropriation of Rs. 92,880 which was due partly to the inclusion under this sub-head of provision for travelling allowances of officers whose pay is non-voted which was subsequently classified as non-voted and partly to restricted touring and close scrutiny of travelling allowance bills.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
VI.—Administration of Justice.	*Non-voted*	...	*1,04,600*	*1,02,300*	*2,300*	...
	Voted ...	...	5,60,000	5,99,560	...	39,560
VII.—Jails and Convict Settlements.	*Non-voted*	...	...	*750*	...	*750*
	Voted. Gross	...	7,35,000	6,96,519	38,481	...
	Voted. Deductions	...	—11,000	—5,189	...	5,811
	Voted. Net	...	7,24,000	6,91,330	32,670	...
VIII.—Police ...	*Non-voted*	...	*4,29,509*	*3,87,380*	*42,129*	...
	Voted Gross	...	48,10,370	46,87,877	1,22,493	...
	Voted Deductions	...	—3,370	—3,370	...	...
	Voted Net	...	48,07,000	46,84,507	1,22,493	...
IX.—Ecclesiastical	...	...	*87,000*	*88,645*	...	*1,645*
X.—Political ...	*Gross*	...	*98,58,870*	*96,97,625*	*1,61,245*	...
	Deductions	...	*—71,000*	*—35,370*	...	*35,630*
	Net	...	*97,87,870*	*96,62,255*	*1,25,615*	...

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*contd.*

ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Sub-head D. 4.—Actual expenditure amounted to Rs. 67,682 against appropriation of Rs. 48,000 resulting in an excess of Rs. 19,682 which was due to increase in the number of criminal cases and to two protracted fraud cases for which witnesses including British Officers were summoned from distant places. Excess to the extent of Rs. 6,782 remained uncovered.

ACCOUNT VIII.—POLICE.

Sub-heads B. 2 to B. 4.—Actual expenditure amounted to Rs. 17,10,580 against the appropriation of Rs. 17,62,824 resulting in a saving of Rs. 52,244 which was due to leave and other vacancies having been kept unfilled.

Sub-head B. 6.—Voted.—Actual expenditure amounted to Rs. 1,86,043 against the appropriation of Rs. 2,43,252 resulting in a saving of Rs. 57,209 which was due to smaller expenditure under grain compensation allowance owing to the rates of common staple food being low.

Sub-head D. 7.—Voted.—Savings of Rs. 25,332 occurred against an appropriation of Rs. 49,600 which was due to smaller expenditure under grain compensation allowance owing to the rates of common staple food being low.

ACCOUNT X.—POLITICAL.

Sub-head B. 3 (2).—Actual Expenditure amounted to Rs. 27,72,303 against the appropriation of Rs. 28,71,881 resulting in a saving of Rs. 99,578, which was due partly to the payment (amounting to Rs. 35,000 odd) to the Khassadar force employed for the protection of Khyber Railway having been made directly by the Railway Department and partly to smaller expenditure on District Border Levies and non-employment of Hassan Khel Khassadars.

Sub-head F. 2.—Actual expenditure amounted to Rs. 3,31,225 against the appropriation of Rs. 3,94,691 resulting in a saving of Rs. 63,466, which was due partly to the fact that the expenditure on new telephone connections in Dera Ismail Khan District was less than what was originally anticipated and partly to the appropriation of Rs. 75,000 for arms and ammunitions having been found to be excessive.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
XI.—Education ...	...	*Non-voted* ...	*40,500*	*35,540*	*4,960*	...
		Voted ...	13,05,000	12,88,220	16,780	...
XII.—Medical ...	*Non-voted*	...	*81,309*	*79,442*	*1,867*	...
	Voted	Gross ...	3,86,487	4,78,895	...	92,408
		Deductions ...	—40,487	—48,907	8,420	...
		Net ...	3,46,000	4,29,988	...	83,988
XIII.—Public Health ...	*Non-voted*	...	*17,300*	*16,507*	*793*	...
	Voted ...	...	1,02,000	88,257	13,743	...
XIV.—Agriculture, Scientific Departments and Miscellaneous Departments.	*Non-voted*	...	*16,000*	*15,836*	*164*	...
	Voted	Gross ...	1,31,500	1,48,471	...	16,971
		Deductions ...	—4,500	—4,877	377	...
		Net ...	1,27,000	1,43,594	...	16,594
XV.—Miscellaneous	...	...	80,000	75,204	4,796	...
TOTALS ...	*Non-voted*	*Gross* ...	*1,11,49,164*	*1,09,25,643*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,23,521.*	
		Deductions	*—71,060*	*—35,370*		
		Net ...	*1,10,78,164*	*1,08,90,273*	*Saving of Net expenditure (Non-voted) compared with Net Appropriation Rs. 1,87,891.*	
	Voted.	Gross ...	1,14,40,357	1,12,55,753	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,84,604.	
		Deductions...	—59,357	—62,343		
		Net ...	1,13,81,000	1,11,93,410	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,87,590.	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*concld.*

ACCOUNT XII.—MEDICAL.

Sub-head B. 6.—Actual expenditure amounted to Rs. 1,95,375 against the appropriation of Rs. 95,805 resulting in an excess of Rs. 99,570 which was due to the grants of Rs. 1,00,000 and Rs. 1,000 to the new Provincial Hospital and Islamia College, Peshawar, respectively, partly counterbalanced by a saving of Rs. 1,500 owing to non-drawal by the canal authorities of a part of the grant of Rs. 3,000 payable to them.

Account I.—Direct Demands on the Revenue—Land Revenue.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration	26,000	23,493	2,507	...
B.—Survey and Settlement:				
B. 1.—Pay of Officers — Non-voted — Original	Rs. 19,000	*18,400*	*17,919*	*481*	...
B. 1.—Pay of Officers — Non-voted — Supplementary	—600				
B. 1.—Pay of Officers — Voted		19,902	16,649	3,253	...
B. 2.—Pay of Establishments ...		2,39,560	1,64,669	74,891	...
B. 3.—Allowances, Honoraria, etc. — Non-voted — Original	...	*3,000*	*2,393*	*607*	...
B. 3.—Allowances, Honoraria, etc. — Non-voted — Supplementary	(a) 3,000				
B. 3.—Allowances, Honoraria, etc. — Voted		62,028	38,803	23,225	...
B. 4.—Supplies and Services		4,500	6,491	...	1,991
B. 5.—Contingencies		20,710	51,337	...	30,627
B. 6.—Establishment Charges paid to other Governments, Departments, etc. ...		77,300	1,09,642	...	32,342

Explanations of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to (i) Savings under Pay of Establishment (Rs. 1,370), (ii) non-utilisation in full of the provision for leave salary (Rs. 371) and (iii) less expenditure on grain compensation allowance owing to low prices of food grains (Rs. 637).

B. 1.—Voted.—The savings were mainly in the grant for subsistence allowance and were due to the fact that the anticipated number of Extra Assistant Commissioner candidates was not sent out for training.

B. 2.—Due mainly to the non-entertainment of the full sanctioned strength of establishment throughout the year owing to survey of the Nowshera Tahsil having been delayed for various reasons and that of the Swabi Tahsil having been finished in 1925-26 contrary to expectations.

B. 3.—*Non-voted.*—Due to the non-utilization of the provision on account of cost of passages.

B. 3.—Voted.—Due mainly to (i) inclusion under this sub-head of the provision on account of travelling allowance of non-voted officers which was subsequently classified as non-voted (Rs. 2,400), (ii) smaller expenditure under travelling allowance and other allowances in the interest of economy (Rs, 10,900) and (iii) non-utilisation in full of the prov n for grain compensation allowance owing to low prices of food grains (Rs. 7,966).

B. 4.—Due to cost of certain survey instruments not anticipated when the original budget was framed.

B. 5.—Due to additional expenditure representing the cost of *Parcha Bahis, i.e.*, certain documents required in connection with the completion of settlement records of certain tahsils. No provision was made as it was anticipated that the charge would be incurred during 1927-28.

B. 6.—Due to the work of laying out traverses in the Nowshera tahsil having continued during the year under report contrary to expectations.

(a) Includes an additional allotment of Rs. 2,400 sanctioned on 10th March 1927.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE *concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Land Records:				
C. 1.—Pay of Establishments ...	2,60,440	2,41,009	19,431	...
C. 2.—Allowances, Honoraria, etc. ...	36,748	21,141	15,607	...
C. 3.—Supplies and Services and Contingencies	15,812	9,258	6,554	...
D.—Miscellaneous ... *Non-voted* ...	*18,000*	*15,074*	*2,926*	...
Voted ...	10,000	9,471	529	...
Totals ... *Non-voted* ...	*39,400*	*35,386*	*4,014*	...
Voted ...	7,73,000	6,91,963	81,037	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

C. 1.—The saving was mainly in the Peshawar District and was due to heavy fines having been inflicted on Patwaris in certain tahsils.

C. 2.—Due to (1) smaller expenditure on account of grain compensation allowance owing to low prices of food grains and (2) non-utilisation in full of the provision on account of travelling allowance to Patwaris owing to the fact that certain new concessions extended to them during the year were not within the knowledge of the officials concerned in most cases.

C. 3.—Due to (1) non-utilization in full of the provision for the construction of Patwar Khanas and (2) smaller expenditure on account of stationery and printing owing partly to economy and partly to late receipt of the Patwari forms from the press, payment for which had to be postponed to the next year.

D.—*Non-voted.*—Due to non-drawal of pensions in certain cases.

NOTE.

B. 3.—Rs. 2,400 were surrendered to Government.

Account II.—Direct Demands on the Revenue—Forests

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs.
			Rs.				
A.—General Direction—Share of the cost of the Chief Conservator paid to the Punjab Government.	*Non-voted*	*Original*	...	*600*	*175*	*425*	...
		Supplementary	(a)*600*				
	Voted		...	900	149	751	...
B.—Conservancy and Works			...	5,28,300	5,03,020	25,280	...
C.—Establishments.	*Non-voted*	*Original*	*20,000*	*25,091*	*27,942*	...	*2,851*
		Supplementary	*5,091*				
	Voted		...	1,01,800	1,09,433	...	7,633
Totals		*Non-voted*	...	*25,691*	*28,117*	...	*2,426*
		Voted	...	6,31,000	6,12,602	18,398	...

Explanations of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted.*—Due to the restricted touring of the Chief Conservator of Forests.

A. Voted.—Due to the inclusion under this sub-head of travelling allowance of the Chief Conservator of Forests which was subsequently classified as non-voted.

B.—Due partly to smaller expenditure on the transport of sawn timber (Rs. 1,000) owing to the unusually heavy and early snow fall, and partly to the fact that, contract having been sanctioned later than usual, the expenditure provided under the head suspense work advances could not be incurred (Rs. 24,000) and the recoveries which were due were effected within the year.

C. *Non-voted.*—Due mainly to the payment of greater cost of passages than anticipated. Excess to the extent of Rs. 2,554 which occurred mainly after the close of March accounts remained uncovered.

C.—Voted.—Due to the appointment of an Extra Assistant Conservator of Forests for demarcation of *Agror* Government forests and also to the appointment of some extra staff owing mainly to increase in departmental works.

Notes.

Surrendered to Government :—

A.—Rs. 800.

C.—Rs. 4,900.

Total Rs. 5,700.

(a) Sanctioned on 10th March 1927.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Excise :				
A. 1.—District Establishment	42,400	49,563	...	7,163
A. 2.—Cost of Opium supplied to Excise Department	28,600	28,560	40	...
A. 3.—Charges paid to Punjab Government for loss of Stillhead duty	4,07,000	4,07,000	...	...
B.—Stamps ... *Non-voted* ...	*15,000*	*14,514*	*486*	...
B.—Stamps ... Voted ...	16,000	36,051	...	20,051
C.—Registration	13,000	12,181	819	...
Totals *Non-voted* ...	*15,000*	*14,514*	*486*	...
Totals Voted ...	5,07,000	5,33,355	...	26,355

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due mainly to the creation of the post of Bureau Inspector and grant of liberal rewards in excise cases owing to increase of smuggling. Excess to the extent of Rs. 878 remained uncovered.

B.—Voted.—Due mainly to the arrear payment of overhead charges on stamps supplied from the Provincial stores, Karachi, during 1921-22 to 1923-24.

C.—Saving occurred under 'Commission to Registrars' and was due to the non-utilisation of the provision made for the appointment of a Sub-Registrar in connection with the Government loans to the sufferers from the Kohat riots.

ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works :				
Works for which neither Capital nor Revenue Accounts are kept	...	...	...	...
In charge of Civil Officers	...	...	...	...
A. (1)—Works ... *Original* 43,000 Supplementary 40,000(*a*)	83,000	89,979	...	6,979
A. (2)—Establishment	9,000	10,502	...	1,502
Total ...	92,000	1,00,481	...	8,481

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. (1).—The grant includes provision both for "Works" and "Maintenance and Repairs." The question of making separate provision for "Maintenance and Repairs" charges is under the consideration of departmental authorities. Taking together the expenditure on account of "Works" (Rs. 84,780) and "Maintenance and Repairs" (Rs. 5,199) the excess of Rs. 6,979 was due to the execution of an urgent work, *viz.*, construction of a marginal bund and spur at Katazam Regulator in the Dera Ismail Khan District. (See Note.)

A. (2).—Due partly to the adjustment of an unexpected expenditure on account of cost of telegraph maintenance charges of the Paharpur Canal. The excess remained uncovered.

NOTE.

The supplementary grant of Rs. 40,000 was subsequently surrendered on the 24th February 1927 and an allotment of Rs. 40,000 sanctioned by the Government of India, Finance Department, out of the reserve at their disposal (*see* list appended to Grant No. 72—Miscellaneous, Sub-head L).

(*a*) Sanctioned by the Legislative Assembly in February 1927.

Account V.—General Administration.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner:					
A. 1.—Salary and travelling Allowance — *Non-voted* — *Original*	53,000	56,000	55,460	540	...
Non-voted — Supplementary	3,000(a)				
Voted ...	...	3,000	...	3,000	...
A. 2.—Sumptuary Allowance. — *Original*	12,000	15,985	15,984	1	...
Supplementary	3,985				
A. 3.—Staff and Household:					
Pay of Officers and Establishments — *Non-voted* — *Original*	11,000	10,400	10,507	...	107
Non-voted — Supplementary	—600				
Voted ...	...	22,000	21,001	999	...
A. 4.—Staff and Household:					
Other Charges — *Non-voted* — *Original*	...	3,000	1,338	1,662	...
Non-voted — Supplementary	3,000				
Voted ...	...	18,000	18,215	...	215
A. 5.—Tour Expenses... ...	...	31,000	28,791	2,209	...
B.—Secretariat:					
B. 1.—Pay of Officers — *Non-voted* — *Original*	44,000	38,800	40,639	...	1,839
Non-voted — Supplementary	—5,200				
Voted ...	...	16,423	12,758	3,665	...
B. 2.—Pay of Establishments ...	..	86,376	83,050	3,326	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to the non-utilisation of the provision for the travelling allowance of the Chief Commissioner, which was subsequently classified as non-voted.

A. 3.—Voted.—Due to the non-utilisation of the provision for leave salary.

A. 4.—*Non-voted.*—Due partly to the touring of the Personal Assistant to the Chief Commissioner in Government motor cars (Rs. 1,000) and partly to the non-utilisation of the provision on account of cost of passages (Rs. 600).

A. 5.—Due mainly to the non-utilisation in full of the provision for the maintenance charges of the Chief Commissioner's saloon.

B. 1.—*Non-voted.*—Due to the appointment of officers on special duty for a short period. The excess was further enhanced to Rs. 2,534 by orders of reappropriation of Rs. 695 sanctioned by the local Administration during the year.

B. 1.—Voted.—Due partly to non-utilisation in full of the provision for leave salary (Rs. 1,100) and partly to change of personnel in the post of Mir Munshi (Rs. 2,565).

B. 2.—Due partly to excess provision for the conversion of the post of Head Assistant to that of Superintendent and partly to stoppage of acting allowances to clerks in leave arrangements.

(a) Sanctioned on 10th March 1927.

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
B.—Secretariat—*contd.*	Rs.	Rs.	Rs.	Rs.
B. 3.—Allowances, Honoraria, etc. — *Non-voted* — *Original* ...		2,700	5,309	...	2,609
Non-voted — Supplementary 2,700					
Voted	12,304	10,286	2,018	...
B. 4.—Supplies and Services, and Contingencies	41,897	44,027	...	2,130
B. 5.—Grants-in-aid, contributions, etc. ...	...	516	...	516
C.—Local Fund Audit charges—Paid to the Audit Department	7,000	6,212	788	...
D.—Revenue Commissioner:	...	...		
	Rs.			
D. 1.—Pay of Officers — *Non-voted* — *Original* 36,600	36,000	36,118	...	118
Non-voted — Supplementary —600				
Voted	15,240	15,640	...	400
D. 2.—Pay of Establishments	67,388	68,846	...	1,458
D. 3.—Other Charges ... — *Non-voted* — *Original* ...	7,554	6,662	892	...
Non-voted — Supplementary 7,554				
Voted	34,772	31,356	3,416	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 3.—*Non-voted.*—Due to the grant of passage money. Excess to the extent of Rs. 45 remained uncovered.

B. 3.—Voted.—Due to the non-utilisation of the provision for travelling allowance of officers whose pay was non-voted as the charge was subsequently adjusted as non-voted.

B. 4.—Due to the purchase of books, maps, typewriters, etc., which was not anticipated at the time of the preparation of original budget. Excess to the extent of Rs. 130 remained uncovered.

B. 5.—Due to the payment of contribution towards the cost of passages which was not anticipated when the original budget was framed.

C. The charges under this head represent local Administration's share towards the cost of local Audit Establishment in the Punjab where the expenditure was smaller than that anticipated owing to retirements and deputations.

D. 1.—*Non-voted.*—Excess remained uncovered.

D. 1.—Voted.—Due to annual increment of an officer which fell due during the course of the year. Excess remained uncovered.

D. 2.—Due partly to an apparent under-estimate and partly to the grant of Lahore allowance to officials on leave as well as their substitutes. Excess to the extent of Rs. 228 remained uncovered.

D. 3.—*Non-voted.*—Due mainly to smaller expenditure on account of cost of passages.

D. 3.—Voted.—Due to the non-utilization of the provision for travelling allowance of officers whose pay was non-voted as the charge was subsequently classified as non-voted.

Account V.—General Administration—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—District Establishment :	Rs.				
E. 1.—Pay of Officers ... *Non-voted* *Original*	2,48,400				
Non-voted Supplementary	—28,000	2,20,400	2,06,991	13,409	...
Voted		1,50,460	1,50,078	382	...
E. 2.—Pay of General Establishments ...		2,15,391	2,12,778	2,613	...
E. 3.—Pay of Treasury Establishments ...		47,016	44,814	2,202	...
E. 4.—Pay of Sub-Divisional Establishments		1,69,317	1,67,191	2,126	...
E. 5.—Pay of Other Establishments ...		64,420	29,658	34,762	...
E. 6.—Travelling Allowances ... *Non-voted* *Original*	...				
Non-voted Supplementary	19,000	19,000	16,161	2,839	...
Voted		92,880	67,870	25,010	...
E. 7.—Other Allowances, Honoraria, etc. *Non-voted* *Original*	...				
Non-voted Supplementary	22,082	22,082	27,529	...	5,447
Voted		20,901	51,986	...	31,085
E. 8.—Supplies and Services		6,000	3,597	2,403	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

E. 1.—*Non-voted.*—Due partly to vacancies owing to leave and partly to transfers of officers between District and Political Posts.

E. 5.—Due mainly to charges on account of "wages to copyists" and other miscellaneous petty establishment provided for under this sub-head having been debited in consequence of a change in classification to the sub-heads E.-7 and E.-11, respectively.

E. 6.—*Non-voted.*—Due chiefly to restricted touring and close scrutiny of travelling allowance bills.

E. 6.—Voted.—Due partly to the reasons given against sub-head E. 6. Non-voted and partly to inclusion under this sub-head of provision for travelling allowance of officers which was subsequently classified as non-voted.

E. 7.—*Non-voted.*—Due to the payment of more passage money than anticipated. Excess to the extent of Rs. 3,574 remained uncovered.

E. 7.—Voted.—Due chiefly to charges on account of "Wages to copyists" provided for under sub-head "E. 5" having been debited to this sub-head owing to change in classification. Excess to the extent of Rs. 1,104 remained uncovered.

E. 8.—Due partly to smaller expenditure under "Charges for conducting Civil suits" (Rs. 1,265) in consequence of the decrease in Arms Act cases, and partly to expenditure on tents and other articles having been restricted to the minimum possible (Rs. 1,138).

ACCOUNT V.—GENERAL ADMINISTRATION—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E. District Establishment—*contd.*				
E. 9.—Works	4,630	...	4,630	...
E. 10.—Contract Contingencies ...	1,39,475	1,33,396	6,079	...
E. 11.—Other Contingencies	51,110	52,799	...	1,689
E. 12.—Grants-in-aid, contributions, etc. (Rs. *Original* ... ; Supplementary *2,064*)	*2,064*	*387*	*1,677*	...
F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc....	10,000	...	10,000	...
Totals *Non-voted* ...	*4,33,985*	*4,23,601*	*10,384*	...
Totals Voted ...	13,27,000	12,54,349	72,651	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*concld.*

E. 9.—Due to expenditure on petty construction having been debited to other contingencies as the amount involved in each case was below Rs. 2,500.

E. 11.—Due mainly to charges on account of petty constructions provided for under the sub-head E. 9 having been debited to this sub-head. But for this adjustment there would have been a saving of Rs. 4,888 which was due to smaller expenditure. Excess to the extent of Rs. 868 remained uncovered.

E. 12.—Due to smaller expenditure than anticipated.

F.—As no event necessitating the expenditure happened during the year, the grant remained unutilised.

NOTES.

Surrendered to Government :—

A. 1.—Rs. 3,000.
A. 4.—Rs. 3,000.
B. 3.—Rs. 2,000.
D. 3.—Rs. 3,000.
E. 6.—Rs. 19,000.

Total Rs. 30,000.

Account VI.—Administration of Justice.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
A.—Law officers (fees to pleaders and other charges)			34,000	38,589	...	4,589
B.—Judicial Commissioner:						
B. 1.—Pay of Officers.		Rs.				
	Non-voted	*Original*	*78,850*	*72,250*	*72,000*	*250*	...
		Supplementary ...	*—6,600*			
	Voted			5,690	5,250	440	...
B. 2.—Pay of Establishment				32,244	30,686	1,558	...
B. 3.—Other Charges.							
	Non-voted	*Original*		*1,900*	*769*	*1,131*	...
		Supplementary, ...	*1,900*				
	Voted	...		17,216	11,667	5,549	...
C.—Civil and Sessions Courts:							
C. 1.—Pay of Officers.							
	Non-voted	*Original*	*29,150*	*28,550*	*28,673*	...	*123*
		Supplementary ...	*—600*				
	Voted	... ...		1,42,440	1,47,407	...	4,967
C. 2.—Pay of Establishments				1,53,637	1,57,552	...	3,885
C. 3.—Allowances, Honoraria, etc.			...				
	Non-voted	*Original*		*1,900*	*858*	*1,042*	...
		Supplementary ...	*1,900*				
	Voted	... ...		25,008	22,439	2,569	...
C. 4.—Contingencies				27,735	27,517	218	...

Explanations of the Causes of Variation between Expenditure and Grant.

A.—Due to increase in the number of criminal cases (both sessions and appeal). Excess to the extent of Rs. 59 remained uncovered.

B. 1.—Voted.—Due to the non-utilization in full of the provision for leave salary.

B. 2.—Due mainly to the non-utilization of the provision for leave salary.

B. 3.—*Non-voted.*—Due to the non-utilization of the provision for cost of passage and economy in expenditure.

B. 3.—Voted.—Due partly to non-utilization of the provision for travelling allowance of officers whose pay was non-voted and partly to the non-utilization of the provision of allowances and contingencies sanctioned for additional Judicial Commissioner owing to strict economy.

C. 1.—Voted.—Due to the appointment of two additional Divisional and Sessions Judges for a portion of the year.

C. 2.—Due mainly to the appointment of additional establishment for the additional Judges.

C. 3.—*Non-voted.*—Due partly to non-utilization of the provision for cost of passage (Rs. 600) and partly to economy in expenditure (Rs. 442).

C. 3.—Voted.—Due mainly to the original grant containing provision for travelling allowance which was subsequently adjusted as non-voted, and to the non-utilization in full of the provision for grain compensation allowance.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Criminal Courts :				
D. 1.—Pay of Establishments ...	14,658	17,212	...	2,554
D. 2.—Section writing charges ...	19,000	25,766	...	6,766
D. 3.—Allowances, Honoraria, etc. ...	8,546	12,609	...	4,063
D. 4.—Diet and Road-money of witnesses	48,000	67,682	...	19,682
D. 5.—Expenses of Jirgas	30,000	34,044	...	4,044
D. 6.—Other Contingencies	1,796	1,140	656	...
Totals { *Non-voted* ...	*1,04,600*	*1,02,300*	*2,300*	...
Totals { Voted ...	5,60,000	5,99,560	...	39,560

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

D. 1.—Due partly to the appointment of establishment for an Honorary Additional District Magistrate (Rs. 500) and partly to budget provision having proved insufficient (Rs. 2,000).

D. 2.—Due to increase in the number of criminal cases resulting in increased number of copies supplied free of charge and to heavy work done by Public Prosecutor's section writers.

D. 3.—Due to the payment of arrear travelling allowance bills of Honorary Magistrates.

D. 4.—Due to increase in the number of criminal cases and to two protracted fraud cases for which witnesses including British officers were summoned from distant places. Excess to the extent of Rs. 6,782 remained uncovered.

D. 5.—Due to reference of larger number of cases to Jirga in the Dera Ismail Khan District.

D. 6.—Due to provision for contingent charges of judicial Extra Assistant Commissioner, Peshawar, having been made under this head instead of under sub-head C. 4.

NOTES.

Surrendered to Government :—

B. 3.—Rs. 1,500.

C. 3.—Rs. 1,300.

Total Rs. 2,800.

Account VII.—Jails and Convict Settlements.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
A.—Jails	Rs.	Rs.	Rs.	Rs.
A. 1.—Pay of Officers *Non-voted*	...	*750*	...	*750*
A. 1.—Pay of Officers Voted	25,560	23,696	1,864	...
A. 2.—Pay of Establishments	1,49,524	1,47,259	2,265	...
A. 3.—Allowances, Honoraria, etc.	8,854	5,358	3,496	...
A. 4.—Dietary Charges	2,12,400	2,26,178	...	13,778
A. 5.—Clothing and Bedding charges, Medical and Hospital equipment and other Supplies and Services	1,41,788	1,47,533	...	5,745
A. 6.—Contingencies	19,874	26,639	...	6,765
A. 7.—Charges paid to other Governments for maintenance of prisoners	1,00,000	58,627	41,373	...
A. 8.—*Deduct.*—Cost of Convict Labour Supplied to Jail Press	—11,000	—5,189	...	5,811
B.—Jail Manufacture	77,000	61,229	15,771	...
Totals *Non-voted*	...	*750*	..	*750*
Totals Voted Gross	7,35,000	6,96,519	38,481	...
Totals Voted Deductions	—11,000	—5,189	...	5,811
Totals Voted Net	7,24,000	6,91,330	32,670	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to the grant of Jail allowance for 10 months to an officer whose pay was non-voted.

A. 1.—Voted.—Due partly to Jail allowance of Superintendent Jail, Abbottabad, having originally been provided for under this head but subsequently classified as non-voted and partly to a Superintendent having proceeded on one month's leave.

A. 3.—Due partly to grain compensation allowance having been drawn for a part of the year and partly to fewer transfers among the Jail staff.

A. 4.—Due to increase in Jail population.

A. 5.—Due to the purchase of more clothing and bedding for prisoners and Hospital equipment.

A. 6.—Due partly to increased rate of water supply tax (Rs. 1,633) and partly to adjustments on account of the cost of current consumed and cinchona Febrifuge made after the close of the year (Rs. 5,000). Excess to the extent of Rs. 5,139 remained uncovered.

A. 7.—Due to fewer prisoners having been sent to the Jails of other provinces.

A. 8.—Due to lesser number of prisoners having been employed in the press during the year.

B.—Due partly to the adjustment during the year 1927-28 of an outstanding item (of the Peshawar Jail against some other Jails of the province) relating to the year 1926-27 (Rs. 11,000) and partly to less purchase of cotton yarn by a Jail (Rs. 4,000) owing to sufficient stock from previous years being in hand.

ACCOUNT VIII—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Superintendence :				
A. 1.—*Pay of Officers* { *Original* Rs. 44,100 / Supplementary—*1,200*	*42,900*	*40,776*	*2,124*	...
A. 2.—Pay of Establishments ...	20,748	20,386	362	...
A. 3.—Other Charges { *Non-voted* { *Original* ... / Supplementary. *3,100*	*3,100*	*3,421*	...	*321*
A. 3.—Other Charges { Voted ...	39,152	37,918	1,234	...
B.—District Executive Force :				
District Police :				
B. 1.—District Superintendents, Deputies and Assistants. { *Non-voted* { *Original* *1,04,600* / Supplementary—*6,000*	*93,600*	*1,05,215*	...	*6,615*
B. 1.—District Superintendents, Deputies and Assistants. { Voted ...	72,664	86,825	...	14,161
B. 2.—Police Force ... ... / B. 3.—Mounted Police ... ... / B. 4.—Office Establishment	17,62,824	17,10,580	52,244	...
B. 5.—Travelling Allowance. { *Non-voted* { *Original* ... / Supplementary *17,000*	*17,000*	*12,367*	*4,633*	...
B. 5.—Travelling Allowance. { Voted ...	80,000	59,492	20,508	...
B. 6.—Other Allowances, Honoraria, etc. { *Non-voted* { *Original* ... / Supplementary *6,000*	*6,000*	*5,649*	*351*	...
B. 6.—Other Allowances, Honoraria, etc. { Voted ...	2,43,252	1,86,043	57,209	...
B. 7.—Works	23,200	...	23,200	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due mainly to the non-utilization of the provision for leave salary.

A. 3.—Voted.—Due mainly to the original provision on account of travelling allowance of officers whose pay was non-voted having been included under this subhead, whereas the charge was subsequently classified as non-voted. Subsequent reduction of the provision by Rs. 6,130 by orders of reappropriation during the year resulted in an uncovered excess of Rs. 5,096 over the net appropriation.

B. 1.—*Non-voted.*—The original grant proved inadequate as the full sanctioned strength of the Assistant Superintendents of Police was entertained.

B. 1.—Voted.—Due partly to the employment of extra staff for a part of the year and partly to officiating pay drawn by 2 Deputy Superintendents for acting as Superintendents and to the accrual of annual increments.

B. 2. to B. 4.—Due to leave and other vacancies having been kept unfilled.

B. 5.—*Non-voted.*—Due to less touring.

B. 5.—Voted.—Due to the provision on account of travelling allowance of non-voted officers having been made under this sub-head whereas the charge was subsequently classified as non-voted.

B. 6.—Voted.—Due mainly to smaller expenditure under grain compensation allowance owing to the rates of common staple food being low.

B. 7.—Due to the provision having erroneously been made in the original budget under this sub-head instead of under B. 11 where the charge was correctly debitable.

ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—District Executive Force—District Police—*contd.*				
B. 8.—Clothing	92,340	99,343	...	7,003
B. 9.—Arms and Ammunitions ...	25,000	35,523	...	10,523
B. 10.—Other Supplies and Services ...	26,448	27,457	...	1,009
B. 11.—Contingencies	68,442	1,08,822	...	40,380
B. 12.—Grants-in-aid to the Punjab Government towards the expenses of the Police Training School ...	10,600	10,050	550	...
B. 13.—*Deduct*—Establishment charges, etc., recovered from other Governments, Departments, etc. (Posts and Telegraphs)	—3,370	—3,370	...	...
D.—Special Police (Frontier Constabulary) :				
	Rs.			
D. 1.—Pay of Commandant and other Officers. — *Non-voted.* — *Original* 1,80,300; Supplementary —19,000	1,61,300	1,41,907	19,393	...
D. 1.—Pay of Commandant and other Officers. — Voted	12,900	14,067	...	1,167
D. 2.—Police Force D. 3.—Mounted Force. D. 4.—Office Establishment. ...	12,82,781	12,82,931	...	150

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

B. 8.—Due mainly to certain charges payable from the deposit head "Clothing Fund" having been adjusted under this sub-head. Excess to the extent of Rs. 7,003 remained uncovered.

B. 9.—Due to claims preferred by the Government Arsenal for arms supplied to the Department. Excess to the extent of Rs. 6,023 which occurred mainly after the close of March 1927 accounts remained uncovered.

B. 10.—Excess to the extent of Rs. 3,866 over the net appropriation remained uncovered.

B. 11.—Due partly to expenditure on works provided for under the sub-head B. 7 having been debited under this head and partly to unforeseen excess expenditure under rents, rates and taxes, etc.

B. 12.—Due to a smaller number of students having been deputed for training to the school.

D. 1.—*Non-voted.*—Due to shortage of British officers.

D. 1.—Voted.—Due mainly to the appointment of more Indian Officers than provided for owing to the shortage of British officers.

D. 2 to D. 4.—Savings anticipated at the time the grant was reduced by orders of re-appropriation during the course of the year were not fully realised. An excess of Rs. 7,950 over the net grant remained uncovered.

ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Special Police (Frontier Constabulary)—*contd.*				
D. 5.—Travelling Allowance. Non-voted: *Original* ...	*23,000*	*26,005*	...	*3,005*
D. 5.—Travelling Allowance. Non-voted: Supplementary (*a*) 23,000				
D. 5.—Travelling Allowance. Voted	30,000	5,362	24,638	...
D. 6.—Ration Allowance ...	3,59,204	3,50,034	9,170	...
D. 7.—Other Allowances, Honoraria, etc. Non-voted: *Original* ...	*9,000*	*—99*	*9,099*	...
D. 7.—Other Allowances, Honoraria, etc. Non-voted: Supplementary 9,000	...			
D. 7.—Other Allowances, Honoraria, etc. Voted ...	49,000	24,268	25,332	...
D. 8.—Clothing	1,15,821	1,16,487	...	666
D. 9.—Arms and Ammunitions ...	1,00,000	1,13,616	...	13,616
D. 10.—Other Supplies and Services. ...	1,14,192	1,36,155	...	21,963
D. 11.—Contingencies	79,202	85,458	...	6,256
E.—Railway Police:				
E. 1.—Pay of Officers	7,800	5,700	2,100	...
E. 2.—Pay of Establishments ...	69,859	68,311	1,548	...
E. 3.—Allowances, Honoraria, etc. ...	9,160	5,786	3,374	...
E. 4.—Supplies and Services, and Contingencies.	13,181	13,382	...	201

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 5.—*Non-voted.*—Due mainly to the charge on account of cost of passages (other than those admissible under Lee Commission rules) granted to certain officers having been debited to this head.

D. 5.—Voted.—Due mainly to the inclusion under this sub-head of the provision on account of travelling allowance of officers whose pay was non-voted whereas the charges were subsequently classified as non-voted.

D. 6.—Due to more men having been discharged and sent on pension than that anticipated owing to the re-organisation of the Frontier Constabulary.

D. 7.—*Non-voted.*—As the amount of refunds received from steamship companies, etc., in consequence of cancellation of passages which are taken in reduction of expenditure exceeded the amount paid for passages during the year, the grant remained un-utilised.

D. 7.—Voted.—Due mainly to smaller expenditure under grain compensation allowance owing to the rates of common staple food being low.

D. 9.—Due mainly to adjustment in March 1927 (final) of the cost of Arms and Ammunition, etc., supplied by the Military Department. The excess was further increased to Rs. 40,011 by an order of reappropriation of Rs. 29,608 sanctioned by the local Administration, as savings to that extent were anticipated at that time. The excess remained uncovered.

D. 10.—Due to the following:—

(i) extra charges incurred in connection with a raid and with His Excellency the Viceroy's visit (Rs. 10,000),

(ii) compensations sanctioned to replace the horses infected with an infectious disease which broke out during the year (Rs. 6,000),

(iii) water which had been supplied free of cost was charged for in some districts (Rs. 4,000) and

(iv) purchase of equipment and furniture for Frontier Constabulary Hospitals (Rs. 2,000).

D. 11.—Due to increased charges on account of rental of telephone connections.

E. 1.—Due to the appointment of a Junior Deputy Superintendent of Police for a portion of the year.

E. 2.—Due to leave and other vacancies having been kept unfilled.

E. 3.—Due mainly to smaller expenditure under grain compensation allowance owing to low prices of food grains.

E. 4.—Due to the purchase of new furniture for a newly erected office.

(*a*) Sanctioned on 10th March 1927.

ACCOUNT VIII.—POLICE—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Criminal Investigation Department (including Intelligence Bureau):				
F. 1.—Pay of Officers — *Non-voted* — *Original* Rs. 32,300; Supplementary —600	*31,700*	*16,524*	*15,176*	...
F. 1.—Pay of Officers — Voted ...	8,500	6,705	1,795	...
F. 2.—Police Force — *Non-voted* — *Original* 11,916; Supplementary 1,076	*12,992*	*14,264*	...	*1,272*
F. 3.—Office Establishment. — Voted	63,912	51,831	12,081	...
F. 4.—Allowances, Honoraria, etc. — *Non-voted* — *Original* 4,680; Supplementary 2,133	*6,813*	*4,047*	*2,766*	...
F. 4.—Allowances, Honoraria, etc. — Voted ...	19,443	16,091	3,352	...
F. 5.—Secret Charges — *Non-voted* ...	*14,523*	*14,523*	...	...
F. 5.—Secret Charges — Voted	500	750	...	250
F. 6.—Other Charges — *Non-voted* ...	*2,581*	*2,781*	...	*200*
F. 6.—Other Charges — Voted ...	4,445	3,956	489	...
G.—Cattle Pounds	3,400	2,945	455	...
H.—Miscellaneous	1,800	1,603	197	...
Totals — *Non-voted* ...	*4,29,509*	*3,87,380*	*42,129*	...
Totals — Voted — Gross ...	48,10,370	46,87,877	1,22,493	...
Totals — Voted — Deductions	—3,370	—3,370	...	...
Totals — Voted — Net ...	48,07,000	46,84,507	1,22,493	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

F. 1.—*Non-voted.*—Due partly to the appointment of junior officers (Rs. 13,000) and partly to the non-utilization of the provision for leave salary (Rs. 2,000).

F. 1.—Voted.—Due to the post of the Deputy Superintendent of Police having been kept vacant for a portion of the year. Saving to the extent of Rs. 5,000 was anticipated and the appropriation was reduced by that amount by orders of reappropriation on 29th March 1927 which, however, ultimately resulted in an excess of Rs. 3,205 which remained uncovered.

F. 2. and F. 3.—*Non-voted.*—Due to insufficient provision on account of the addition of Sub-Inspectors and 3 Head Constables and to no provision for leave salary having been made in the original budget.

F. 2 and F. 3.—Voted.—Due to vacancies having been kept unfilled.

F. 4.—*Non-voted.*—Due partly to non-utilization of the provision on account of cost of passages and partly to smaller expenditure under travelling allowances.

F. 4.—Voted.—Due mainly to smaller expenditure under grain compensation allowance owing to low prices of food grains.

F. 5.—Voted.—Due to extra expenditure on Criminal Investigation Department informers.

F. 6.—Voted.—Excess remained uncovered.

H.—Due to smaller expenditure owing to economy.

NOTES.

Surrendered to Government:—

A. 3.—Rs. 1,600.
B. 5.—Rs. 17,300
D. 5.—Rs. 23,000.
F. 4.—Rs. 1,300.

Total Rs. 43,200.

ACCOUNT IX.—ECCLESIASTICAL.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishment:					
A. 1.—Church of England—	Rs.				
Pay of Chaplains, etc.	*Original* 65,212				
	Supplementary —8,200	57,012	54,525	2,487	...
A. 2.—Church of England—					
Other charges	*Original* 18,900				
	Supplementary 4,200	23,100	27,487	...	4,387
A. 3.—Church of Scotland		1,600	1,532	68	...
A. 4.—Church of Rome		288	288	...	...
B.—Cemetery Establishment		5,000	4,813	187	...
TOTAL ...		87,000	88,645	...	1,645

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due mainly to the non-entertainment of the full sanctioned strength of Chaplains throughout the year.

A. 2.—Due mainly to greater expenditure on account of cost of passages, etc., than was anticipated. Excess to the extent of Rs. 2,310 remained uncovered.

ACCOUNT X.—POLITICAL.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
A.—Political Agents:					
	Rs.				
A. 1.—Pay of Officers.	*Original* 2,35,780				
	Supplementary —4,200	2,31,580	2,20,909	10,671	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due partly to the post of Assistant to Resident in Waziristan having remained vacant and partly to smaller expenditure on leave salary than was anticipated.

ACCOUNT X.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
A.—Political Agents—contd.	Rs.	Rs.	Rs.	Rs.
A. 2.—Pay of Establishments — *Original* 2,37,983; Supplementary —3,436	*2,34,547*	*2,15,556*	*18,991*	...
A. 3.—Allowances, Honoraria, etc. — *Original* 90,836; Supplementary 3,800	*94,636*	*98,975*	...	*4,339*
A. 4.—Supplies and Services ...	*41,784*	*48,503*	...	*6,719*
A. 5.—Secret Expenses	*20,260*	*20,690*	...	*430*
A. 6.—Contingencies	*1,48,624*	*1,57,737*	...	*9,113*
A. 7.—Grants-in-aid, contributions, etc.	*6,800*	*6,800*	...	...
A. 8.—Works ... — *Original* 27,933; Supplementary. —5,000	*22,933*	*21,400*	*1,533*	...
B.—Watch and Ward Transfrontier (North-West Frontier):				
B. 1.—S. W. Scouts:				
B. 1(1).—Pay of Officers. — *Original* 2,23,600; Supplementary —19,000	*2,04,600*	*1,97,328*	*7,272*	...
B. 1(2).—Pay of Establishments ...	*9,51,126*	*9,49,785*	*1,341*	...
B. 1(3).—Allowances, Honoraria, etc....	*3,20,844*	*3,28,410*	...	*7,566*
B. 1 (4).—Supplies and Services ...	*4,79,044*	*5,26,795*	...	*47,751*
B. 1(5).—Contingencies	*63,384*	*54,296*	*9,088*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

A. 2.—Savings occurred chiefly in the North and South Waziristan and Malakand Agencies. In the case of the first two Agencies, the savings were principally under Medical Establishment, due partly to the non-employment of establishment consequent upon the non-completion of the building of Civil Hospital at Razmak and to the late entertainment of establishment in the South Waziristan Agency. In the Malakand Agency they were due to the post of Head Master having remained vacant for some months and to the non-entertainment of 4 teachers sanctioned for the Thana school.

A. 3.—Due mainly to increased expenditure on travelling allowance in Waziristan and Tochi Agencies owing to frequent touring necessitated by the occupation of Razmak and Spinwamm and by the visit to these places of His Excellency the Viceroy during the year.

A. 4.—Due to heavy expenditure under "Miscellaneous Political Expenditure" in Malakkand and Waziristan and to payments to Mullagaries in the Khyber Agency on account of the rent of Warsak grounds used for the purposes of training.

A. 5.—The provision was reduced to Rs. 19,760 by orders of re-appropriation resulting in an excess of Rs. 930 over the net appropriation which remained uncovered.

A. 6.—Due to the payment in the year under report of the civil share of the rent of Razmak site for the years 1923-24 to 1925-26 for which no provision was made in the original budget.

A. 8.—Due to the non-utilisation of the provision made for "Works in connection with the Passport Barrier at Torkham" in the Khyber Agency as expenditure on that account was incurred by the Public Works Department.

B. I (1).—Due partly to the number of British officers present with the Corps being not up to the sanctioned strength during some months of the year and partly to the replacements of some senior officers by junior ones.

B. 1. (3).—Due to expenditure on account of grain compensation allowance being more than estimated.

B. 1 (4).—Due to :—

(i) Purchase of a new pattern of binoculars worth Rs. 22,750 to equip the corps, the question of the purchase having been taken up after the submission of the Budget Estimate for 1926-27.

(ii) Purchase of motor ambulance at a cost of Rs. 4,800 which was urgently required.

(iii) Departmental charges of the stations for the supply of water and electricity amounting to Rs. 20,399, not included in the original estimates.

B. 1 (5).—The appropriation was reduced to Rs. 43,870 by orders of re-appropriation resulting in an excess of Rs. 10,426 over the net appropriation which remained uncovered.

ACCOUNT X.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Watch and Ward Transfrontier (North-West Frontier)—contd.				
B. 2.—Chitral Scouts: Rs.				
B. 2(1).—Pay of Officers. { *Original* 27,300; Supplementary —3,000 }	*24,300*	*22,071*	*2,229*	...
B. 2(2).—Pay of Establishments ...	*17,216*	*15,556*	*1,660*	...
B. 2(3).—Allowances, Honoraria, etc....	*15,281*	*13,667*	*1,614*	...
B. 2(4).—Supplies and Services ...	*41,567*	*36,523*	*5,044*	...
B. 2(5).—Contingencies ...	*1,580*	*1,555*	*25*	...
B. 3.—Charges for Levies:				
B. 3(1).—Pay of Officers	*14,400*	*7,193*	*7,207*	...
B. 3(2).—Pay of Establishments ...	*28,71,881*	*27,72,303*	*99,578*	...
B. 3(3).—Allowances, Honoraria, etc....	*48,510*	*46,760*	*1,750*	...
B. 3(4). Supplies and Services ...	*25,000*	*10,179*	*14,821*	...
B. 3(5).—Contingencies	*1,10,034*	*1,10,604*	...	*570*
B. 3 6).—Deduct—*Establishment Charges recovered from other Government Departments, etc.*	*—71,000*	*—35,370*	...	*35,630*
B. 4.—Kurrum Militia:				
B. 4(1).—Pay of Officers ... { *Original* 80,800; Supplementary —7,000 }	*73,800*	*67,095*	*6,705*	...
B. 4(2).—Pay of Establishments ...	*3,75,303*	*3,61,852*	*13,451*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 2 (1).—Due to the fact that a Lieutenant held the appointment of 2nd-in-command during the year while the budget provision was made for a captain who was present at the time.

B. 2 (3).—Due to less expenditure on (1) travelling allowance owing to the 2nd-in-command being on leave for some time and (2) grain compensation allowance which fluctuates according to the rates of grains current from time to time.

B. 2 (4).—Due to the less supply of ammunition than the quantity indented for.

B. 3 (1).—Due partly to certain charges on account of command allowance having been debited to the sub-head B. 3 (2) and partly to the posts of Assistant Political Agents in the North Waziristan and Khyber Agencies having remained vacant.

B. 3 (2).—Due partly to the payments (amounting to Rs. 35,000) to the Khassadar force employed for the protection of Khyber Railway having been made directly by the Railway Department, *vide* remarks against B.3 (6) below; and partly to smaller expenditure on District Border Levies and non-employment of Hassan Khel Khassadars.

B. 3 (3).—Due to the non-payment of allowances to certain Maliks in the Dehra Ismail Khan District.

B. 3 (4).—Due to non-utilisation in full of the appropriation of Rs. 25,000 on account of arms and ammunition as the expenditure under this head depends on the political situation.

B. 3 (6).—Due to smaller recoveries having been made from the Railway Department towards half the cost of the Khassadar force employed for the protection of the Khyber Railway, as the payments to the aforesaid establishment are being made directly by the Railway Department.

B. 4 (1).—Due partly to the post of Wing Officer having remained vacant for 1½ months (Rs. 1,548) and partly to officers drawing lower rates of pay than that provided for having actually been employed (Rs. 5,157).

B. 4 (2).—Due to (i) vacancies for short periods in the rank and file till suitable recruits could be found, and (ii) non-utilisation in full of the provision of Rs. 14,907 on account of wireless establishment, as the establishment reached Parachinar in March 1927. It could not be foreseen at the time of the preparation of original estimates that the wireless establishment would take up their duties so late in the year.

ACCOUNT X.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
B.—*Watch and Ward Transfrontier (North-West Frontier)*—contd.	Rs.	Rs.	Rs.	Rs.
B. 2.—Chitral Scouts:	Rs.			
B. 2(1).—Pay of Officers. { *Original* / Supplementary	27,300 / —3,000	24,300	22,071	2,229	...
B. 2(2).—Pay of Establishments ...		17,216	15,556	1,660	...
B. 2(3).—Allowances, Honoraria, etc....		15,281	13,667	1,614	...
B. 2(4).—Supplies and Services ...		41,567	36,523	5,044	...
B. 2(5).—Contingencies ...		1,580	1,555	25	...
B. 3.—Charges for Levies:					
B. 3(1).—Pay of Officers		14,400	7,193	7,207	...
B. 3(2).—Pay of Establishments ...		28,71,881	27,72,303	99,578	...
B. 3(3).—Allowances, Honoraria, etc....		48,510	46,760	1,750	...
B. 3(4). Supplies and Services ...		25,000	10,179	14,821	...
B. 3(5).—Contingencies		1,10,034	1,10,604	...	570
B. 3 6).—Deduct—*Establishment Charges recovered from other Government Departments, etc.*		—71,000	—35,370	...	35,630
B. 4.—Kurrum Militia:					
B. 4(1).—Pay of Officers ... { *Original* / Supplementary	80,800 / —7,000	73,800	67,095	6,705	...
B. 4(2).—Pay of Establishments ...		3,75,303	3,61,852	13,451	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 2 (1).—Due to the fact that a Lieutenant held the appointment of 2nd-in-command during the year while the budget provision was made for a captain who was present at the time.

B. 2 (3).—Due to less expenditure on (1) travelling allowance owing to the 2nd-in-command being on leave for some time and (2) grain compensation allowance which fluctuates according to the rates of grains current from time to time.

B. 2 (4).—Due to the less supply of ammunition than the quantity indented for.

B. 3 (1).—Due partly to certain charges on account of command allowance having been debited to the sub-head B. 3 (2) and partly to the posts of Assistant Political Agents in the North Waziristan and Khyber Agencies having remained vacant.

B. 3 (2).—Due partly to the payments (amounting to Rs. 35,000) to the Khassadar force employed for the protection of Khyber Railway having been made directly by the Railway Department, *vide* remarks against B.3 (6) below; and partly to smaller expenditure on District Border Levies and non-employment of Hassan Khel Khassadars.

B. 3 (3).—Due to the non-payment of allowances to certain Maliks in the Dehra Ismail Khan District.

B. 3 (4).—Due to non-utilisation in full of the appropriation of Rs. 25,000 on account of arms and ammunition as the expenditure under this head depends on the political situation.

B. 3 (6).—Due to smaller recoveries having been made from the Railway Department towards half the cost of the Khassadar force employed for the protection of the Khyber Railway, as the payments to the aforesaid establishment are being made directly by the Railway Department.

B. 4 (1).—Due partly to the post of Wing Officer having remained vacant for 1½ months (Rs. 1,548) and partly to officers drawing lower rates of pay than that provided for having actually been employed (Rs. 5,157).

B. 4 (2).—Due to (i) vacancies for short periods in the rank and file till suitable recruits could be found, and (ii) non-utilisation in full of the provision of Rs. 14,907 on account of wireless establishment, as the establishment reached Parachinar in March 1927. It could not be foreseen at the time of the preparation of original estimates that the wireless establishment would take up their duties so late in the year.

Account X.—Political—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Watch and Ward Transfrontier (North-West Frontier)—contd.				
B. 4.—Kurrum Militia—contd.				
B. 4(3).—Allowances, Honoraria, etc....	*1,56,012*	*1,54,532*	*1,480*	...
B. 4(4).—Supplies and Services ...	*1,21,087*	*117,903*	*3,184*	...
B. 4(5).—Contingencies	*30,017*	*26,520*	*3,497*	...
B. 5.—Tochi Scouts: Rs.				
B. 5(1).—Pay of Officers ... Original 1,75,400; Supplementary —17,000	*1,58,400*	*1,55,571*	*2,829*	...
B. 5(2).—Pay of Establishments.	*7,38,585*	*7,22,999*	*15,586*	...
B. 5(3).—Allowances, Honoraria, etc. ...	*2,49,625*	*2,42,091*	*7,534*	...
B. 5 (4).—Supplies and Services ...	*3,24,912*	*2,89,230*	*35,682*	...
B. 5 (5).—Contingencies ...	*43,110*	*28,375*	*4,735*	...
B. 6.—Inspecting Officer, Frontier Corps ... Original 51,685; Supplementary 1,41,000	*1,92,685*	*1,83,360*	*9,325*	...
B. 7.—Allowances to Tribes... ...	*8,09,697*	*7,90,584*	*19,113*	...
C.—Political Subsidies	*12,000*	*12,000*	...	...
D.—Entertainment charges ... Original ...3,34,000; Supplementary ... —3,985	*3,30,015*	*3,24,962*	*5,053*	...
E.—Refugees and State Prisoners ...	*9,000*	*5,729*	*3,271*	...
F.—Miscellaneous:				
F. 2.—Other charges ... Original ... 3,96,000; Supplementary —1,309	*3,94,691*	*3,31,225*	*63,466*	...

Explanations of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 4 (4).—Due to some of the stores indented for not having been received from the Arsenal.

B. 4 (5).—Due to the non arrival during the year of the component parts of the wireless sets.

B. 5 (1).—Due to vacancies for short periods till substitutes could be obtained.

B. 5 (2).—Saving occurred under:—

(i) Medical establishment—due to the replacement during the year of establishment in receipt of higher rates of pay by establishment drawing less pay.

(ii) Wireless establishment—due to the fact that the details of pay of wireless personnel to be posted were not known at the time of the preparation of the budget estimate and an approximate provision was made as in the past year.

B. 5 (3).—Saving occurred under grain compensation allowance due to a fall in prices which could not be foreseen.

B. 5 (4).—Due to the fact that the expenditure on account of purchase of wireless sets, land telephone charges and charges to meet the expenditure for the pumping of water and supply of electricity fell short of the sanctioned grants.

B. 5 (5).—Due to the transfer of certain charges to B. 5 (4) to which unit they were properly debitable.

B. 6.—Due mainly to the actual expenditure on account of Mobilization stores stocked in the Arsenals being less than estimated. Correct prices of the stores to be stocked were not then known.

B. (7).—Due chiefly to the non-payment of allowances to (1) certain Khans in the Malakand Agency, (2) Mitai Musakhels in the Peshawar District and (3) certain Maliks in the Khyber Agency.

E.—The actual expenditure under this head amounts to Rs. 8,766 and not to Rs. 5,729 as shown in the Appropriation Account. The difference of Rs. 3,037 has been debited incorrectly to other heads.

F. 2.—Due partly to the fact that the expenditure on new telephone connections in the Dera Ismail Khan District was less than what was originally anticipated and partly to the appropriation of Rs. 75,000 for arms and ammunitions having been found to be excessive.

ACCOUNT X.—POLITICAL—*concld.*

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Special Political Expenditure in Waziristan. { *Original*	1,00,000				
{ Supplementary	—1,00,000	...	...	...	...
H.—Deduct—Probable Savings		—1,50,000	...	...	1,50,000
Totals ... { *Gross* ...		98,58,870	96,97,625	1,61,245	...
{ *Deductions* ...		—71,000	—35,370	...	35,630
{ *Net* ...		97,87,870	96,62,255	1,25,615	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

H.—The savings were more than fully realised.

ACCOUNT XI.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—University—Government Professional Colleges (Training College):				
A. 1.—Pay of Officers and Establishments	28,064	26,339	1,725	...
A. 2.—Allowances and Stipends ...	31,844	18,255	13,589	...
A. 3.—Purchase of Furniture, Apparatus and Books	624	716	...	92
A. 4.—Contingencies	4,088	3,711	377	...
A. 5.—Establishment charges paid to other Governments, Departments, etc.	9,080	10,790	...	1,710

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due partly to the post of a Mathematics Master having remained vacant during the year and partly to change of incumbents in the posts of certain teachers.

A. 2.—Savings occurred mainly under stipends and were due to the non-utilization in full of the provision for the training of additional teachers.

A. 3.—Excess remained uncovered.

A. 5.—Due to the cost of training of North-West Frontier Province students at the Thomason Civil Engineering College, Roorkee, which was not provided for originally.

ACCOUNT XI.—EDUCATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—University—Grants-in-aid to Non-Government Colleges	1,04,500	1,04,035	465	...
C.—Secondary (Government High Schools) :				
C. 1.—Pay of Officers { *Original* Rs. 15,000 Supplementary —8,000	*7,000*	*3,072*	*3,928*	...
C. 2.—Pay of Establishments. { *Non-voted* ...	...	*62*	...	*62*
Voted ...	1,33,263	1,30,751	2,512	...
C. 3.—Allowances, Honoraria, etc. ...	1,915	652	1,263	...
C. 4.—Supplies and Services, and Contingencies	18,822	18,908	...	86
D.—Grants-in-aid to Non-Government Secondary Schools	2,05,000	2,05,182	...	182
E.—Primary :				
E. 1.—Recurring Grants-in-aid to Local Bodies...	6,17,394	5,97,274	20,120	...
E. 2.—Non-Recurring Grants-in-aid to Local Bodies	21,606	49,504	...	27,898
F.—Special :				
F. 1.—Stipends, etc.	3,400	3,762	...	362
F. 2.—Grants-in-aid to Non-Government Special Schools	3,600	3,600	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—*Non-voted.*—Due mainly to the grant of leave out of India to a Headmaster.

C. 2.—*Non-voted.*—Excess remained uncovered.

C. 3.—Due to smaller expenditure under travelling and grain compensation allowances.

D.—Excess remained uncovered.

E. 1.—Due mainly to the non-utilization in full of the provision made for the expansion of vernacular Education owing to some delay in the opening of new schools.

E. 2.—Due to increased expenditure on building and equipment grants-in-aid to Local Board Schools.

F. 1.—Excess remained uncovered.

ACCOUNT XI - EDUCATION—*concld.*

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.	Rs.
G.—General :							
G. 1.—Direction.	*Non-voted*	*Original*	21,000	24,000	24,043	...	43
		Supplementary	3,000				
	Voted	...	...	37,300	32,634	4,636	...
G. 2.—Inspection.	*Non-voted.*	*Original*	9,000	9,500	8,363	1,137	...
		Supplementary	500				
	Voted	...	...	51,800	50,290	1,510	...
G. 3.—Scholarships		...	...	29,000	27,119	1,881	...
G. 4.—Miscellaneous		...	...	3,700	4,698	...	998
TOTALS	*Non-voted*			40,500	35,540	4,960	...
	Voted	...		13,05,000	12,88,220	16,780	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

G. 1.—*Non-voted.*—Excess remained uncovered.

G. 1.—Voted.—Due partly to the inclusion under this sub-head of provision for travelling allowances of officers whose pay is non-voted whereas the charge was subsequently classified as non-voted and partly to change in personnel in the post of Personal Assistant to Director of Public Instruction.

G. 2.—*Non-voted.*—Due mainly to non-utilization in full of the provision for leave salary.

G. 2.—Voted.—Due mainly to inclusion under this sub-head of the provision on account of travelling allowance of officers whose pay is non-voted whereas the charge was subsequently classified as non-voted.

G. 3.—Due to smaller expenditure on soldiers' children.

G. 4.—Excess remained uncovered.

NOTES.

Surrendered to Government :—

G. 1.—Rs. 2,700.

G. 2.—Rs. 1,500.

Total Rs. 4,200.

Account XII.—Medical.

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment:				
A. 1.—Pay of Chief Medical Officer, Surgeons and Assistant Surgeons — *Non-voted* — *Original* Rs. 69,000; Supplementary —2,400	*66,600*	*64,993*	*1,607*	...
A. 1.—Pay of Chief Medical Officer, Surgeons and Assistant Surgeons — Voted	17,900	30,428	...	12,528
A. 2.—Pay of Sub-Assistant Surgeons and other Establishments ...	47,548	46,695	853	...
A. 3.—Allowances and Contingencies — *Non-voted* — *Original* 1,000; Supplementary 11,700	*12,700*	*13,553*	...	*853*
A. 3.—Allowances and Contingencies — Voted	22,552	16,832	5,720	...
A. 4. Grants-in-aid, Contributions, etc. — *Original* ...; Supplementary 2,009	*2,009*	*896*	*1,113*	...
B.—Hospitals and Dispensaries:				
B. 1.—Pay of Assistant Surgeons ...	51,660	41,550	10,110	...
B. 2.—Pay of Sub-Assistant Surgeons and other Establishments ...	64,901	62,990	1,911	...
B. 3.—Allowances, Honoraria, etc. ...	8,940	9,180	...	240

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due mainly to the special allowance provided for under this sub-head having been classified as voted owing to the change of incumbent in the post of Medical Officer, Frontier Constabulary outposts.

A. 1.—Voted.—Due partly to the special allowance referred to under A. 1 Non-voted having been classified under this head and partly to no provision having been made in the original estimates for the Civil Surgeney of Bannu which was held by an Assistant Surgeon owing to the exigencies of service. A temporary post of an Assistant Surgeon created during the course of the year was also responsible for part of the excess expenditure.

A. 3.—*Non-voted.*—Excess to the extent of Rs. 453 remained uncovered.

A. 3.—Voted.—Due mainly to the original budget under this sub-head containing provision for the travelling allowance of officers whose pay was non-voted but the charge having subsequently been classified as non-voted owing to change in classification. The savings thus accrued were counterbalanced by an excess of Rs. 3,566 under Hill journey allowance and contingencies. Savings anticipated at the time the grant of Rs. 9,300 was surrendered did not materialise to the extent anticipated as the accounts indicate an excess of Rs. 3,430 over the net grant which remained uncovered.

A. 4.—Due to the fact that under rules as subsequently interpreted the North-West Frontier Province was not required to pay to the Military Departments contributions for the period from 1st April 1924 to 31st March 1926 in respect of Indian Medical Service Officers temporarily transferred to services under the Administration.

B. 1.—Due mainly to the appointment of (1) an Assistant Surgeon as Officiating Civil Surgeon and (2) replacement of an Assistant Surgeon deputed to another province by an officer drawing lower rate of pay.

Savings anticipated at the time the grant was reduced by Rs. 11,938 by orders of reappropriation were not fully realised as the accounts indicate an excess of Rs. 1,828 over the net grant which remained uncovered.

ACCOUNT XII.—MEDICAL—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—*concld.*				
B. 4.—Cost of Medicines and Diet of Patients	19,884	21,323	...	1,439
B. 5.—Other Expenses	12,297	10,806	1,491	...
B. 6.—Grants-in-aid to Hospitals and Dispensaries	95,805	1,95,375	...	99,570
B. 7.—*Deduct*—Amounts recovered from Local Bodies... ...	—40,487	—48,907	8,420	...
D.—Medical Schools and Colleges (including Scholarships, and share of the King Edward Medical College and Medical School, Amritsar, payable to the Punjab Government)	45,000	43,715	1,285	...
Non-voted	*81,309*	*79,442*	*1,867*	...
Totals Voted Gross ...	3,86,487	4,78,895	...	92,408
Voted Deductions	—40,487	—48,907	8,420	...
Voted Net ...	3,46,000	4,29,988	...	83,988

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

B. 4.—Due mainly to adjustment in March 1927 (Final) of the cost of English Medicines supplied by the Medical Stores Department. Excess, which occurred mainly after the close of March accounts, remained uncovered.

B. 6.—Due to the grants of Rs. 1,00,000 and Rs. 1,000 to the new Provincial Hospital and Islamia College, Peshawar, respectively, counterbalanced by a saving of Rs. 1,500 owing to non-drawal by the canal authorities of a part of the grant of Rs. 3,000 payable to them.

B. 7.—Due mainly to no provision having been made for the recovery from Local Bodies of pay, duty allowance and leave and pension contribution of certain compounders.

D.—Due partly to the non-utilization of the grant on account of scholarship tenable at the Women's College, Delhi (Rs. 480), and partly to the expenditure on the Medical College, Lahore, and Medical School, Amritsar, on the basis of which contribution is paid by the local Administration having been smaller than anticipated (Rs. 805).

NOTE.

A. 3.—Rs. 9,300 were surrendered to Government.

Account XIII.—Public Health.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment :				
A. 1.—Pay of Officers — *Non-voted.* — *Original* Rs. 15,000 Supplementary—600	*14,400*	*13,514*	*886*	...
A. 1.—Pay of Officers — Voted	... 4,900	5,149	...	249
A. 2.—Other Charges — *Non-voted* — *Original* ... Supplementary 2,900	*2,900*	*2,443*	*457*	...
A. 2.—Other Charges — Voted	17,100	14,022	3,078	...
A. 3.—Grants-in-aid, Contributions, etc.	... ...	*550*	...	*550*
B.—Grants-in-aid for Public Health purposes	... 45,000	45,000	...	...
C.—Public Health—Expenses in connection with Epidemic Diseases :				
C. 1.—Pay and Allowances of Officers and Establishments	12,500	2,087	10,413	...
C. 2.—Medical and Other Expenses ...	19,000	18,435	565	...
C. 3.—Grants-in-aid to District Boards and Municipality	3,500	3,564	...	64
Totals — *Non-voted*	*17,300*	*16,507*	*793*	...
Totals — Voted	... 1,02,000	88,257	13,743	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to the non-utilization of the provision for (1) Pushto allowance owing to the failure of the officer to pass that examination.

A. 1.—Voted.—Due to the promotion of the Assistant Surgeon in-charge Provincial Laboratory during the course of the year in consequence of his having passed the professional examination. Excess to the extent of Rs. 39 remained uncovered.

A. 2.—*Non-voted.*—Due mainly to non-utilisation of the provision for cost of passages.

A. 2.—Voted.—Due to the original grant under this head containing provision on account of travelling allowance which was subsequently classified as non-voted.

A. 3.—*Non-voted.*—Due to the adjustment of contribution for passage of an officer belonging to another province. Excess remained uncovered.

C. 1.—Due to the non-entertainment of the sanctioned number of medical subordinates owing to non-prevalance of plague and Cholera in an epidemic form.

C. 2.—Due to less purchase of medicines and inoculation equipment owing to non-prevalence of any epidemic disease.

Note.

A. 2.—Voted—Rs. 2,700 were surrendered to Government.

ACCOUNT XIV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms:	Rs.				
A. 1.—Pay and Allowances of Superintendent and Establishments. Non-voted Original	14,000				
Non-voted Supplementary	2,000				
	Non-voted	*16,000*	*15,536*	*464*	...
	Voted ...	16,000	12,273	3,727	...
A. 2.—Other Expenses		32,500	58,205	...	25,705
C.—Botanical and Other Public Gardens ...		6,500	16,224	...	9,724
E.—Veterinary Charges—Subordinate Establishments		33,500	29,547	3,953	...
E. (a) Grants-in-aid etc.		...	*300*	...	*300*
F.—Public Exhibition and Fairs ...		4,000	1,947	2,053	...
G.—Veterinary Charges—Hospitals and Dispensaries		9,000	5,285	3,715	...
H.—Veterinary Charges—Breeding Operations					
I.—Contribution to the Punjab Government for the cost of Joint Veterinary Department		14,000	10,703	3,297	...
J.—*Deduct*—Veterinary charges recovered from District Funds		—4,500	—4,877	377	...
K.—Co-operative Credit		7,000	5,285	1,715	...
L.—Museum—Establishments and other Expenses		6,000	5,608	392	...
M.—Provincial Statistics and other Miscellaneous Departments		3,000	3,394	...	394
Totals *Non-voted* ...		*16,000*	*15,836*	*164*	...
Totals Voted Gross ...		1,31,500	1,48,471	...	16,971
Totals Voted Deductions ...		—4,500	—4,877	377	...
Totals Voted Net ...		1,27,000	1,43,594	...	16,594

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. I.—Voted.—Due to the posts of the Agricultural Assistant and Storekeeper clerk having remained vacant for a portion of the year.

A. 2.—Due to liberal expenditure on growing expensive crops and establishing orchards with a view to make the farm self-supporting. The excess to the extent of Rs. 1,195 remained uncovered.

C. Due to the payment of a contribution to the Peshawar Municipality for the Zoological gardens at Peshawar.

E.—Voted.—Due partly to certain posts of Veterinary Assistants having remained unfilled and partly to the grant of leave on half leave salary to certain establishment.

E. E.—Due to the grant of passage concessions.

F.—Due to shows and exhibitions having been restricted as the local bodies were not prepared to contribute their quota of expenditure.

G. and H.—Due to non-purchase of stallion for the Tochi Agency.

I.—Due to smaller expenditure incurred by the Punjab Government on Civil Veterinary Department of which half is contributed by the Frontier Government.

K.—Due to smaller expenditure on account of subsistence allowance and contingencies.

NOTES.

Surrendered to Government :—

1. A. 1.—Rs. 700.
2. K.— Rs. 750.

Total Rs. 1,450.

Account XV.—Miscellaneous.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Durbar Presents and Allowances to Vakils	14,000	16,173	...	2,173
B.—Donations for charitable purposes and charges on account of European vagrants ...	2,000	2,280	...	280
C.—Grants-in-aid etc., ...	53,700	51,700	2,000	...
D.—Unforeseen Charges	9,700	1,402	8,298	...
E.—Other Charges	600	3,649	...	3,049
Total ...	80,000	75,204	4,796	...

Explanations of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to the payment of a present to the Khan of a certain State which was not anticipated when the original budget was framed.

B.—Due to no provision having been made for charges on account of European Vagrants.

C.—Due to non-utilisation of the provision for the payment of guarantee for the opening of combined Posts and Telegraphs offices in the North-West Frontier Province.

D.—Due to non-utilisation of the reserve allotment placed at the disposal of the Chief Commissioner for the re-grant of savings from contract contingencies. The expenditure incurred represents passage and maintenance charges of certain deportees from the North-West Frontier Province as well as the write off of an amount embezzled by a treasury clerk.

E.—Due mainly to remission of certain loans which could not be anticipated when the estimates were framed. The excess remained uncovered.

Note.

A total sum aggregating Rs. 1,41,750 was surrendered to Government as detailed in the 'Notes' under the several Accounts within.

GRANT No. 76.—BALUCHISTAN.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

Accounts.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—				
Land Revenue	3,16,000	3,00,889	15,111	...
Account II.—Other Direct Demands on the Revenue	74,000	62,840	11,160	...
Account III.—Irrigation Works	30,000	18,015	11,985	...
Account IV.—General Administration—				
... Gross ...	2,06,300	1,86,411	19,889	...
... Deductions ...	—300	—300	...	...
... Net	2,06,000	1,86,111	19,889	...
Account V.—Administration of Justice ...	60,000	67,355	...	7,355
Account VI.—Jails and Convict Settlements. *Non-voted* ...	*600*	*600*	...	...
Voted ...	80,400	95,338	...	14,938

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT IV.—GENERAL ADMINISTRATION.

Sub-heads B. 3. and B. 6.—Saving of Rs. 71,212 under B. 3. and excess of Rs. 66,547 under B. 6 mainly due to provision for petty construction and repairs having been included under the former head instead of under the latter.

ACCOUNT V.—ADMINISTRATION OF JUSTICE.

Sub-head C.—Excess of Rs. 15,087 against appropriation of Rs. 38,390 due to change in classification of the pay of the Additional District Magistrate and his staff originally provided for under Account IX-Political.

ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

Sub-head A. 3.—Excess of Rs. 13,648 against appropriation of Rs. 33,700 due to stoppage of sending long-term prisoners to Sind Jails and consequent increase in Jail population and to maintenance charges of prisoners transferred to Ajmer and Indore Central Jails.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account VII.—Police	*Non-voted* ...	*30,120*	*29,599*	*521*	...
	Voted	12,08,800	11,12,949	95,851	...
Account VIII.—Ecclesiastical ...		*33,500*	*38,172*	...	*4,372*
Account IX.—Political	*Gross*	*41,48,750*	*41,43,757*	*4,993*	...
	Deductions	*—46,760*	*— 62,572*	*15,812*	...
	Net	*41,01,990*	*40,81,185*	*20,805*	...
Account X.—Education	*Non-voted*	*14,700*	*15,093*	...	*393*
	Voted	2,51,900	2,64,030	...	12,130

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT VII.—POLICE.

Sub-heads A. 2 and A. 3.—Net result is a saving of Rs. 34,735 due to vacancies.

Sub-head A. 8.—Saving of Rs. 25,841 against appropriation of Rs. 47,400 mainly due to a book debit of about Rs. 31,000 on account of cost of ordnance stores not having been raised by the Military Accounts Department in 1926-27.

ACCOUNT IX.—POLITICAL.

...

Sub-head A. 3.—Excess of Rs. 35,552 over appropriation of Rs. 1,58,800 due mainly to more transfers, change in the classification of cost of passages granted under Superior Civil Services Rules, 1924 and raising of minimum rate of hill allowance for clerical establishment.

Sub-head A. 4.—Saving of Rs. 15,653 against appropriation of Rs. 30,000 due to smaller number of tents having been purchased and less expenditure on the maintenance and renewal charges of Agency and Residency furniture.

Sub-head A. 6.—Saving of Rs. 37,334 as compared with appropriation of Rs. 1,95,340 due to economy.

Sub-head B. 1. (7).—Saving of Rs. 18,414 against appropriation of Rs. 74,880 mainly due to smaller expenditure for feeding charges of Auxiliaries due to favourable rates and less quantities of stores purchased from Arsenal for Levies.

Sub-head B. 2. (4).—Saving of Rs. 49,071 against appropriation of Rs. 3,96,980 occurred mainly in the provision for feeding charges of men and animals due to favourable contract rates.

Sub-head B. 3. (4).—Saving of Rs. 49,448 against appropriation of Rs. 2,36,533 mainly due to smaller expenditure for feeding charges of men and animals owing to favourable rates of grain and fodder.

Sub-head B. 3 (5).—Savings of Rs. 17,395 against appropriation of Rs. 31,540 due to abolition of fixed contingencies and to economy.

Sub-head D.—Excess of Rs. 56,518 against appropriation of Rs. 60,000 is explained by the local Administration as due to heavier expenditure on account of Sir Frederick Johnston's impending departure from Baluchistan.

Sub-head F.—Excess of Rs. 10,986 against appropriation of Rs. 4,000 due to debits raised by the Railway Department on account of share payable for Hindubagh Fort Sandeman Survey and on account of special trains run during 1925 in connection with Sarhad disturbances.

ACCOUNT X.—EDUCATION.

Sub-head C.—Excess of Rs. 12,835 against appropriation of Rs. 26,900 mainly due to special grants sanctioned during the year to certain schools.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
Account XI.—Medical and Public Health.	*Non-voted* ...		*43,800*	*47,128*	...	*3,328*
	Voted	Gross ...	3,16,530	3,06,810	9,720	...
		Deductions ...	—7,130	—7,170	40	...
		Net ...	3,09,400	2,99,640	9,760	...
Account XII.—Agriculture, Scientific Departments and Miscellaneous Departments, etc.			1,11,000	1,20,629	...	9,629
Account XIII.—Miscellaneous	*Non-voted* ...		*1,86,580*	*1,86,580*	...	...
	Voted	Gross ...	75,500	87,332	...	11,832
		Deductions ...	—1,000	...	...	1,000
		Net ...	74,500	87,332	...	12,832
TOTALS ...	*Non-voted.*	*Gross* ...	*44,58,350*	*44,60,929*	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,579.*	
		Deductions ...	*—46,760*	*—62,572*		
		Net ...	*44,11,590*	*43,98,357*	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 13,233.*	
	Voted	Gross ...	27,30,430	26,22,598	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,07,832.	
		Deductions ...	—8,430	—7,470		
		Net ...	27,22,000	26,15,128	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,06,872.	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*concld.*

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

Sub-head B. 5.—Excess of Rs. 6,252 against appropriation of Rs. 17,000 is explained by the local Administration as due to provision having proved inadequate.

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, AND MISCELLANEOUS DEPARTMENTS, ETC.

Sub-head A.—Excess of Rs. 13,283 against appropriation of Rs. 16,000 mainly due to more land having been annexed to the Fruit Farm at Quetta.

ACCOUNT XIII.—MISCELLANEOUS.

Sub-head F.—Excess of Rs. 22,950 against appropriation of Rs. 2,500 due to adjustment of temporary loans written off during the year.

Account I.—Direct Demands on the Revenue—Land Revenue.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Charges of administration :				
A. 1.—Pay of Establishments ...	1,46,890	1,39,493	7,397	...
A. 2.—Allowances, Honoraria, etc. ...	32,480	32,787	...	307
A. 3.—Other charges	17,000	15,395	1,605	...
B.—Land Records :				
B. 1.—Pay of Establishments ...	97,130	91,939	5,191	...
B. 2.—Other charges	4,910	5,199	...	289
C.—Miscellaneous	17,590	16,076	1,514	...
Total ...	3,16,000	3,00,889	15,111	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—Mainly due to provision for leave salaries (Rs. 18,120) having not been utilised in full as, owing to the restrictions imposed by the proviso under Fundamental Rule 87, full advantage of leave admissible was not enjoyed in many cases.

A. 3.—Due mainly to the grant for purchase of tents (Rs. 1,000) having been partially utilised and to smaller expenditure for rents, rates and taxes.

B. 1.—Mainly due to Reserve Patwaris having officiated in leave vacancies and their own posts having remained vacant.

C.—Mainly due to the fact that the Tirini Collecting Establishment sanctioned for Zhob District was not engaged for the full period and the Sulemankhel allowances were drawn to the extent of Rs. 816 against the sanctioned grant of Rs. 1,620.

Account II.—Other Direct Demands on the Revenue.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Excise	30,000	25,165	4,835	...
C.—Stamps	5,000	2,467	2,533	...
D.—Forest	36,000	32,422	3,578	...
E.—Registration	3,000	2,786	214	...
Total ...	74,000	62,840	11,160	...

Explanations of the Causes of Variation between Expenditure and Grant.

B.—Due mainly to smaller debits on account of cost of opium supplied to the Quetta treasury (Rs. 1,360) and non-utilisation of the provision for leave salary (Rs. 2,270).

C.—Saving to the extent of Rs. 1,860 is due to no adjustment having been made on account of cost of stamps supplied by the Karachi Depot (See Note). The balance is due to lesser sales of stamps.

D.—Composed of small savings mainly on account of (*i*) less expenditure under organisation, improvement and extension of forests, (*ii*) partial utilisation of the provision for leave salary, (*iii*) grain compensation allowance not having been drawn for the whole year, and (*iv*) no visit having been made by an officer from the Punjab for whose travelling allowance a provision of Rs. 800 was made.

Note.

C.—The orders regarding recovery from the minor local Administrations of cost of stamps supplied from provincial stores have since issued and they take effect from the accounts for 1927-28.

ACCOUNT III.—IRRIGATION WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works	30,000	18,015	11,985	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

The saving is due to the fact that owing to unforeseen circumstances the work could not be completed during the year. The grant was reduced to Rs. 18,000 by surrender.

ACCOUNT IV.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Establishments:				
Treasury Establishment	29,000	24,915	4,085	...
B.—District Establishment—				
Other Establishment:				
B. 1.—Pay of Establishment ...	70,200	64,718	5,482	...
B. 2.—Allowances, Honoraria, etc. ...	6,900	6,405	495	...
B. 3.—Works	74,000	2,788	71,212	...
B. 4.—Grants-in-aid	2,800	2,800	...	...
B. 5.—Staging and encamping ground contingencies	20,900	15,738	5,162	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to provision for leave salaries having not been utilised in full.

B. 1.—Due to (*i*) occasional vacancies in the Staging Bungalow Establishment (Rs. 2,000) and (*ii*) provision for leave salaries having not been utilised in full (Rs. 3,000).

B. 3.—Due to provision for petty construction and repairs having been included under this head instead of under B. 6.

B. 5.—Due to transfer of certain posts formerly paid out of 'contingencies' to 'establishment' as well as to curtailment of expenditure. The appropriation was reduced by reappropriation to Rs. 14,500 resulting in an uncovered excess of Rs. 1,238.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Miscellaneous Civil Charges:					
H. 1.—Leave salary, etc., of Indian Establishments ...	*Non-voted*	*27,04,000*	*19,72,180*	*7,31,820*	...
	Voted ...	5,74,000	3,75,090	1,98,910	...
H. 2.—Allowances and Fees to Scholars and Probationers	*Non-voted*...	*13,000*	*6,850*	*6,150*	...
	Voted ...	1,40,000	94,800	45,200	...
H. 3.—Indian Trade Commissioner and Establishment in London ...	*Non-voted*	*18,000*	*16,750*	*1,250*	...
	Voted ...	8,000	8,000	...	...
H. 4.—Expenditure in connection with appointments to Indian Services ...		18,000	7,860	10,140	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 1.—*Non-voted.*—Saving consists of Rs. 5,60,350 in the Estimates for Leave Salaries, etc., and Rs. 1,71,470 in the Estimates for Sterling Overseas Pay. In the case of Leave Salaries, etc., the major portion of the saving is under two heads, *viz.*, General Administration (Rs. 2,60,000) and Medical (Rs. 1,05,000) where the expenditure in 1925-26 was Rs. 3,39,770 and Rs. 15,000 against Rs. 5,75,770 and Rs. 2,38,090 in 1923-24, and Rs. 2,58,210 and Rs. 61,210 for the first half of 1924-25. The estimates for Overseas Pay were furnished by the Finance Department. Rs. 12,200 reappropriated to other heads.

H. 1—Voted.—Saving distributed as follows :—

	Rs.
(i) Leave Salaries, etc.	1,60,510
(ii) Overseas pay	38,400

Under (1) the saving is mainly under 3 heads :—

(*a*) Customs	58,500
(*b*) Salt	28,320
(*c*) General Administration	75,860

The expenditure under these heads in 1923-24, first half of 1924-25 and 1925-26 was as follows :—

(*a*) Rs. 69,810; Rs. 34,630; and Rs. 11,500.
(*b*) Rs. 23,410; Rs. 25,110; and Rs. 16,680.
(*c*) Rs. 1,08,170; Rs. 37,170; and Rs. 44,140.

As under Non-voted, the estimate for Overseas Pay was furnished by the Finance Department. Rs. 16,900 from the saving has been reappropriated to other heads.

H. 2. *Non-voted.*—Termination of the post of the Director of Forest Studies was not forecasted in the Budget.

H. 2.—Voted.—Excluding one appointment without the usual training, only three probationers were selected in October 1925 as against nine forecasted in November 1924. The abolition of the post of Director of Forest Studies also contributed towards the saving in travelling expenses, etc.

H. 4.—Anticipatory provision based on actuals in past years was not utilised under most of the heads. Under "Scientific Department", a debit of Rs. 750 was transferred by the Secretary of State late in March in respect of a belated claim from the Board of Trade for passage to India of a draftsman and family in April 1920. In the case of Miscellaneous Departments, expenditure has slightly exceeded the estimate owing to payment for a passage earlier than anticipated. Payments on account of two recruitments chargeable to the head "Industries" have been carried forward.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Miscellaneous Civil Charges—*contd.*				
H. 5.—Special Commissions of Enquiry and Committees ... ... *Non-voted*	...	*6,620*	...	*6,620*
H. 5.—Special Commissions of Enquiry and Committees ... ... Voted	...	4,830	...	4,830
H. 6.—British Empire Exhibition ...	...	—1,65,640	1,65,640	...
H. 7.—Grants-in-aid	9,000	10,830	...	1,830
H. 8.—Unforeseen charges	2,000	1,970	30	...
H. 9.—Other Charges	89,000	77,130	11,870	...
Receipts from sale of Maps	—1,000	—2,010	1,010	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 5.—Includes the following items of charges :—

	Non voted	Voted.
	Rs.	Rs.
1. Timber Committee	1,420	4,830
2. Colonial Committee	5,200	...

Item 1.—Covered by reappropriations of Rs. 2,000 (Non-voted) and Rs. 6,000 (voted).
Item 2.—Covered by Rs. 5,200 transferred from savings under other heads.

H. 6.—Mainly receipts on account in respect of sale proceeds of Indian Pavilion at Wembley.

H. 7.—Includes the following :—

(i) Grants-in-aid:—

	Grant.	Expenditure.
	Rs.	Rs.
Burma Society	4,000	3,750
Indian Students	5,000	2,580
Donations to Medical Institutions	...	4,500

Under "Grants-in-aid" to Indian Students a sum of Rs. 2,380 paid to students from Punjab was transferred in the Final Accounts to "Advances Repayable" in accordance with the special arrangement for this payment agreed between the Central and Local Governments. Donations to Medical Institutions (Rs. 4,500) were sanctioned during the year. These payments were originally classified under "H. 8.—Unforeseen charges" under which head provision of Rs. 4,400 was made by reappropriation.

H. 8.—Rs. 4,400 has been transferred from other heads for "Donations to Medical Institutions"; payments on this account have, however, been finally classified as Grants-in-aid.

H. 9.—Includes the following items of charges :—

	Grant.	Expenditure.
	Rs.	Rs.
(i) Honorarium for completing Flora of the Upper Gangetic Plain	1,000	...
(ii) Books and Periodicals	3,000	5,630
(iii) Cost of Books published in England	60,000	43,440
(iv) Relief and Repatriation	25,000	25,930
(v) Expenses in connection with photographing frescoes in the Museum at New Delhi	...	2,130
	89,000	77,130
Saving		11,870

Rs. 6,500 transferred to this head from savings, mainly for increased subvention to Strangers' Home for Asiatics (Rs. 5,000) and donation (Rs. 1,000) to Mersey Mission to Seamen. The net saving is mainly due to carry forward of liabilities in respect of three books, *viz.*, (1) Sir Aurel Stein's Report, (2) Catalogue of Coins in the Indian Museum, and (3) Antiquities of Indian Tibet and to the expenditure on "Relief and Repatriation" being less than estimated.

ACCOUNT VII—POLICE—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police—*concld.*				
A. 4.—Office Establishment ... ... Rs.	28,100	25,200	2,900	...
A. 5.—Travelling Allowance. *Non-voted* { *Original* ... Supplementary 7,600(a)	*7,639*	*7,153*	*448*	...
Voted	46,000	36,280	9,720	...
A. 6.—Other Allowances, Honoraria, etc. ... *Non-voted* { *Original* ... Supplementary... 920	*920*	*916*	*4*	...
Voted	1,15,200	1,08,861	6,339	...
A. 7.—Clothing	53,000	53,075	...	75
A. 8.—Arms and Ammunitions ...	47,400	21,559	25,841	...
A. 9.—Other Supplies and Services ...	16,100	13,765	2,335	...
A. 10.—Contingencies	64,700	55,674	9,026	...
A. 11.—Contribution to the Punjab Government towards expenses of the Police Training School, Phillaur ...	1,500	1,800	...	300
Totals ... { *Non-voted* ...	*30,120*	*29,599*	*521*	...
Voted ...	12,08,800	11,12,949	95,851	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*contd.*

A. 4.—Due to the provision for leave salary having not been utilised in full owing to the restrictions imposed on leave concessions by the proviso under Fundamental Rule 87 and to appointment of junior men.

A. 5.—Voted.—Due to the classification of travelling allowance of non-voted officers having been changed from voted to non-voted. The appropriation was reduced by reappropriations and surrender to Rs. 35,520 resulting in a net excess of Rs. 760.

A. 6.—Voted.—Mainly due to the grain compensation allowance having not been granted for the whole year. There were also small savings in the house-rent and other allowances.

A. 8.—Due mainly to a debit of about Rs. 31,000 which was expected from the Military Accounts Department on account of cost of Ordnance Stores not having been raised in 1926-27.

A. 9.—Due to smaller number of tents having been purchased during the year and also to less expenditure incurred under 'carriage of constabulary.'

A. 10.—Due to economy.

A. 11.—Due to one European Sergeant having been sent for training for which no provision existed in the budget.

(a) Sanctioned on the 18th November 1926.

ACCOUNT VIII.—ECCLESIASTICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishments:	*Rs.*			
A. 1. Church of England—Chaplains, etc. { *Original*	*21,500*	*20,300*	*1,672*	...
{ Supplementary	*—1,200*			
A. 2.—Church of England—Other Charges		*7,500*	*13,843*	...	*6,343*
A. 3.—Church of Scotland		*1,000*	*1,008*	...	*8*
B.—Cemetery Establishment		*5,000*	*4,693*	*307*	...
Total ...		*33,800*	*38,172*	...	*4,372*

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—The provision for leave salary remained unutilised, as the officer on leave drew leave salary in England.

A. 2.—Due mainly to (i) cost of passage granted to an officer (Rs. 1,424), (ii) transfer travelling allowance of another officer (Rs. 4,000) and (iii) a debit of about Rs. 1,500 raised by the Military Accounts Department on account of cost of fuel supplied to St. Mary's Church during winter season.

A. 3.—Excess remained uncovered.

B.—Due to grain compensation allowance having not been granted for the whole year. The provision was reduced to Rs. 4,460 resulting in an excess of Rs. 233 over the modified appropriation.

ACCOUNT IX.—POLITICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Political Agents:	*Rs.*			
A. 1.—Pay of Officers. { *Original*	*5,87,460*	*4,98,740*	*4,87,190*	*11,550*	...
{ Supplementary	*—88,720*			

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Out of the expenditure of Rs. 4,87,190 a sum of Rs. 18,600 was recovered from the Army Department and included in A. 7 on account of share of the cost of Intelligence Bureau. The real saving therefore amounted to Rs. 30,150. Compared with the original appropriation, the saving amounted to about Rs. 1 lakh which was due to—

(i) appointment of junior officers of the Political Department (Rs. 18,000),
(ii) appointment of Provincial Service Officers in the Political Department Cadre (Rs. 14,000),
(iii) the post of Assistant Surgeon, Kalat, having remained vacant for a greater portion of the year (Rs. 2,600),
(iv) retirement of senior Provincial Civil Service cadre officers and appointment of new incumbents on minimum pay (Rs. 20,000),
(v) change in classification of the expenditure on account of Frontier Custom Office at Chaman to '1—Cestoms' and of Additional District Magistrate and District Judge to '24—Administration of Justice' (*vide* C in Account V) (Rs. 22,200),
(vi) change in classification of the cost of passages granted under the superior Civil Services Rules 1924 from 'Pay' to allowances' (Rs. 9,000) and
(vii) Saving in leave salary (Rs. 14,000).

The original provision was reduced to Rs. 4,71,240 by reappropriations and surrenders resulting in a net excess of Rs. 15,950 over the modified appropriation.

ACCOUNT IX.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Political Agents—contd.	*Rs.*			
A. 2.—Pay of Establishments. { *Original* / Supplementary	*4,00,690* / *—7,070*	*3,93,620*	*3,73,200*	*20,420*	...
A. 3.—Allowances, Honoraria, etc. { *Original* / Supplementary	*1,61,520* / *—2,720*	*1,58,800*	*1,94,352*	...	*35,552*
A. 4.—Supplies and Services ...	...	*30,000*	*14,347*	*15,653*	...
A. 5.—Secret Expenses ...	...	*9,000*	*9,100*	...	*100*
A. 6.—Contingencies. { *Original* / Supplementary	*1,96,940* / *—1,600*	*1,95,340*	*1,58,006*	*37,334*	...
A. 7.—Deduct—*Charges recovered from other Governments, Departments, etc.*	...	*—8,000*	*—26,595*	*18,595*	...
A. 8.—Deduct—*Probable Savings*	...	*—40,000*	...	...	*40,000*
B.—Watch and Ward Transfrontier (N.-W. Frontier):					
B. 1.—Charges for Levies:					
B. 1(1).—Chagai		*2,23,910*	*1,93,618*	*30,292*	...
B. 1(2).—Sibi ... { *Original* / Supplementary	*2,87,150* / *6,620*	*2,93,770*	*2,92,641*	*1,129*	...
B. 1(3).—Quetta-Pishin		*1,87,500*	*1,84,159*	*3,341*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

A. 2.—Due to (i) transfer of charge of Customs establishment and the office establishment of the Additional District Magistrate to other proper heads (*vide* A. 1 above) and (ii) retirement, promotion or transfer of senior officials and appointment of junior men in their places.

A. 3.—Due mainly to (i) change in classification of cost of passages granted under Superior Civil Services Rules 1924 from 'Pay' to 'Allowances' (Rs. 12,000), (ii) more transfers (Rs. 27,000) and (iii) raising of minimum rate of hill allowance for clerical establishments (Rs. 1,700), partially counterbalanced by a saving of over Rs. 7,000 under grain compensation allowance owing to the allowance having not been granted for the whole year. Excess to the extent of Rs. 4,852 remained uncovered.

A. 4.—Due to smaller number of tents having been purchased during the year than anticipated (Rs. 8,665) and to less expenditure on the maintenance and renewal charges of Agency and Residency furniture (Rs. 6,885).

A. 6.—Due to economy. The appropriation was reduced to Rs. 1,57,385, resulting in an excess of Rs. 621 which is due to the fact that charges on account of Guarantee for Combined Post and Telegraph Office for two years were adjusted under this head after the year had closed.

A. 7.—Due to a credit of Rs. 18,600 received from the Army Department on account of share of the cost of the Intelligence Bureau in Baluchistan. This arrangement was agreed to during the course of the year.

A. 8.—The saving was fully realised.

B. 1. (1).—There was a saving of about Rs. 61,000 mainly on account of certain allowances of Sardars of Sarhad having been kept in abeyance and non-utilisation of Agent to the Governor General's Reserve, partly counterbalanced by an expenditure of Rs. 27,250 in connection with the re-armament of the Chagai Levy Corps and Rs. 3,350 on account of transfer of Barshore Levies. *See* also B. 1 (9) below.

B. 1 (3).—Due to the transfer of Barshore Levies to the Chagai District. The provision was reduced to Rs. 1,83,650 resulting in an excess of Rs. 509 over the modified appropriation. *See* also B. 1 (9) below.

ACCOUNT IX.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Watch and Ward Transfrontier—contd. (*N.-W. Frontier*)—contd.				
B. 1.—Charges for Leaves—contd.				
B. 1(4).—Kalat	*1,45,310*	*1,44,430*	*880*	...
B. 1(5).—Loralai	*1,85,850*	*1,82,401*	*3,449*	...
B. 1(6).—Zhob	*2,76,160*	*2,76,181*	...	*21*
B. 1(7).—Others	*74,880*	*56,466*	*18,414*	...
B. 1(8).—Deduct—*Recoveries*	*—38,310*	*—35,527*	...	*2,783*
B. 1(9).—Deduct.—*Probable Savings* ...	*—70,000*	...	...	*70,000*
B. 2.—Zhob Levy Corps: Rs.				
B. 2(1).—Pay of Officers ... *Original* 87,200 / Supplementary —15,500	*71,700*	*75,966*	...	*4,266*
B. 2(2).—Pay of Establishments ...	*2,89,450*	*2,82,101*	*7,349*	...
B. 2(3).—Allowances, Honoraria, etc. ...	*1,72,320*	*1,60,667*	*11,653*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 1 (4).—As a result of reappropriations, the saving was converted into an excess of Rs. 1,930 over the net appropriation. *See* also B. 1 (9) below.

B. 1 (5).—Mainly due to certain Postal Lines having been kept in abeyance.

B. 1 (6).—Excess remained uncovered. The appropriation was reduced to Rs. 2,70,660 with the result that the excess increased to Rs. 5,521. *See* also B. 1 (9) below.

B. 1 (7).—Due mainly to —

(i) cost of Jhallawan Levies having been accounted for under Kalat District Levies,

(ii) provision for leave salary having not been utilised in full,

(iii) less quantities of stores purchased from Arsenal for Levies and

(iv) Savings in feeding charges of Auxiliaries due to favourable rates prevailing.

B. 1 (8).—Due to less debit to the Postal Department on account of certain Postal Lines having been kept in abeyance [*vide* B. 1 (5) above].

B. 1 (9).—The following savings were anticipated and were earmarked to meet the lump cut :—

	Rs.
B. 1 (1)	56,500
B. 1 (3)	1,100
B. 1 (4)	5,200
B. 1 (5)	2,200
B. 1 (6)	5,000

These anticipated savings were not fully realised for, as a result of the appropriations having been reduced owing to the lump cut and reappropriations, there was a total excess expenditure of Rs. 5,219 under the above sub-heads. The lump cut was, however, fully met if the figures under all the sub-heads from B. 1 (1) to B. 1 (8) are taken into account.

B. 2 (1).—Due to the provision for the pay of the supernumerary officer having been made under B. 2 (2).

B. 2 (2).—Due mainly to the reason stated in B. 2 (1).

B. 2 (3).—The saving is mainly under house rent and other allowances.

ACCOUNT IX.—POLITICAL—*contd.*

Service.			Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated
			Rs.	Rs.	Rs.	Rs.
B. 2.—Zhob Levy Corps—contd.						
B. 2 (4).—Supplies and Services.	*Original*	Rs. 4,03,600	3,96,980	3,47,909	49,071	...
	Supplementary	—6,620				
B. 2 (5).—Contingencies			31,160	40,820	...	9,660
B. 2 (6).—Deduct.—*Probable Savings* ...			—30,000	...	...	30,000
B. 3.—Mekran Levy Corps:						
B. 3 (1).—Pay of Officers.	*Original*	37,960	28,537	29,038	...	501
	Supplementary	—9,423				
B. 3 (2).—Pay of Establishments ...			1,51,880	1,48,597	3,283	...
B. 3 (3).—Allowances, Honoraria, etc. ...			30,030	38,633	...	8,603
B. 3 (4).—Supplies and Services ...	*Original*	1,51,110	2,36,533	1,87,085	49,448	...
	Supplementary	85,423				

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 2 (4).—Savings occurred mainly under—

	Rs.
(i) 'Kit money' on account of less recruitment during the year .	12,000
(ii) 'Depreciation of value of animals' due to less number of animals having been purchased during the year	9,000
(iii) 'Feeding charges of men and animals' due to favourable contract rates	45,000

The decrease was partly counterbalanced by increased expenditure under upkeep of saddlery owing to large number of saddlery stores having been replaced on account of manœuvres (Rs. 6,000) and under 'cost of military stores, etc.' due to purchase of mosquito nets (Rs. 10,000). A sum of Rs. 30,000 was earmarked to meet the lump cut under B. 2 (6).

B. 2 (5).—Due to larger expenditure on account of manœuvres and also to opening of new posts.

B. 2 (6).—The saving was fully realised. *See* B. 2 (4) above.

B. 3 (1).—Due to the grant of language pay to the Adjutant. Excess to the extent of Rs. 101 remained uncovered.

B. 3 (2).—Due to occasional vacancies.

B. 3. (3).—Mainly due to heavier expenditure on travelling allowance owing to more touring and transfer.

B. 3 (4).—Out of the original appropriation of Rs. 1,51,110 a sum of Rs. 33,100 was transferred to other heads which was found possible from the provision for feeding charges of men and animals owing to favourable rates of grain and fodder, and out of the supplementary appropriation of Rs. 85,423 sanctioned for new arms, a sum of Rs. 27,250 was reappropriated to B. 1 (1) on account of re-armanent of the Chagai Levy Corps. The net effect was an excess of Rs. 10,902 under this subhead over the modified appropriation which was due to rise in prices of arms purchased for the armament of the Mekran Levy Corps.

ACCOUNT IX.—POLITICAL—*concld.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated
	Rs.	Rs.	Rs.	Rs.
B. 3.—Mekran Levy Corps—concld.				
B. 3 (5).—Contingencies	*31,540*	*14,145*	*17,395*	...
B. 3 (6).—Deduct—*Contribution* ...	*—450*	*—450*	...	...
B. 3 (7).—Deduct—*Probable savings* ...	*—10,000*	...	...	*10,000*
C.—Political Subsidies—Subsidies and contribution to the Khan of Khelat { *Original* Rs. 1,00,000; Supplementary 600	*1,00,600*	*1,00,000*	600	...
D.—Entertainment charges	*60,000*	*1,16,518*	...	*56,518*
E.—Refugees and State Prisoners	*21,140*	*21,201*	...	*61*
F.—Miscellaneous	*4,000*	*14,986*	...	*10,986*
... *Totals* { *Gross*	*41,48,750*	*41,43,757*	*4,993*	...
Deductions ...	*—46,760*	*—62,572*	*15,812*	...
Net	*41,01,990*	*40,81,185*	*20,805*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

B. 3 (5).—Due to abolition of fixed contingencies and to economy.

B. 3 (7).—A sum of Rs. 10,000 was earmarked under B. 3 (4). The saving was fully realised

C. The additional appropriation of Rs. 600 obtained for subsidy to the Marri and Bugti chiefs was not spent during the year through omission.

D.—The expenditure under this head was abnormal during the year on account of Sir Frederick Johnston's impending departure from Baluchistan.

F.—Due to debits raised by the Railway Department on account of—

(i) share payable on account of Hindubagh-Fort Sandeman Survey (Rs. 8,878), and

(ii) expenditure incurred in connection with Sarhad disturbances on account of special trains run during 1925 (Rs. 4,022).

Account X.—Education.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—University :				
A. 1.—Government Professional Colleges		3,787	...	3,787
B.—Government Secondary Schools : Rs.				
B. 1.—Pay of Officers and Establishments. Non-voted Original 17,100				
Non-voted Supplementary —3,600	13,500	13,444	56	...
Voted	67,780	65,033	2,747	...
B. 2.—Other charges Non-voted Original ...				
Non-voted Supplementary 1,200(a)	1,200	1,649	...	449
Voted	13,660	11,101	2,559	...
C.—Grants-in-aid to non-Government Secondary Schools	26,900	39,735	...	12,835
D.—Government Primary Schools :				
D. 1.—Pay of Establishments ...	60,830	63,914	...	3,084
D. 2.—Other charges	9,360	11,049	...	1,689
E.—Grants-in-aid to non-Government Primary Schools	10,700	3,150	7,550	...
F.—Government Special Schools	5,980	5,757	223	...
G.—Grants-in-aid to non-Government Special Schools	6,000	5,958	42	...
H.—General :				
H. 1.—Inspection	21,780	22,327	...	547
H. 2.—Scholarships	28,910	27,619	1,291	...
H. 3.—Miscellaneous	...	4,600	...	4,600
Totals ... Non-voted ...	14,700	15,093	...	393
Totals ... Voted ...	2,51,900	2,64,030	...	12,130

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to the amount paid to the United Provinces Government on account of training of a student at the Thomason Engineering College, Roorkee, for which no provision existed in the budget.

B. 2.—*Non-voted.*—Due to change in classification of house-rent allowances of the Superintendent of Education.

B. 2.—Voted.—Due to change in classification of travelling and house-rent allowances of the Superintendent of Education.

C.—Due to (i) special grants sanctioned during the year to certain schools and (ii) contribution towards provident fund of teachers of private aided schools.

D. 1 and D. 2.—Due to opening of more schools as a temporary measure.

E.—Due to expenditure on account of grants sanctioned for temporary schools having been accounted for under D. 1 and D. 2 against the provision for development of primary education (Rs. 7,500) included under this head.

H. 1.—Provision for leave salary of officers proved inadequate.

H. 3.—The expenditure represents contributions sanctioned for certain libraries and other educational institutions provision for which existed under Account XIII—Miscellaneous, Sub-head D. (*See* Notes.)

(a) Sanctioned on 8th November 1926.

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment:	Rs.				
A. 1.—Civil Surgeons, Assistant Surgeons and Office Establishment.	*Non-voted* { *Original* 43,400 Supplementary—8,300	*35,100*	*34,554*	*546*	...
	Voted ...	17,600	15,801	1,799	...
A. 2.—Allowances and Contingencies ...	*Non-voted* { *Original* 1,200 Supplementary (a) 3,500	*4,700*	*8,005*	...	*3,305*
	Voted ...	6,820	4,597	2,223	...
B.—Hospitals and Dispensaries:					
B. 1.—Duty Allowance to Civil Surgeon and pay of Establishments.	*Non-voted* ...	*3,000*	*2,997*	*3*	...
	Voted ...	1,38,400	1,23,568	14,832	...
B. 2.—Allowances, Honoraria, etc.	*Non-voted* { *Original* ... Supplementary (a) 1,000	*1,000*	*1,572*	...	*572*
	Voted ...	23,080	20,947	2,133	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to non-utilisation of the full provision for leave salary.

A. 2.—*Non-voted.*—Due to cost of passages granted under Superior Civil Services Rules, 1924, provision for which existed in the original estimate under A. 1.

A. 2.—Voted.—Due to change in classification of travelling allowance of non-voted officers from voted to non-voted. The appropriation was reduced to Rs. 3,670 by reappropriation and surrender resulting in an excess of Rs. 927.

B. 1.—Voted.—Due mainly to (i) no substitutes having been appointed in place of Sub-Assistant Surgeons proceeding on leave, (ii) the post of the Nursing Sister, Sibi, having remained vacant for a greater portion of the year and (iii) reduction in the pay of Lady Doctor, Loralai.

B. 2.—*Non-voted.*—Amount sanctioned proved inadequate. Excess to the extent of Rs. 172 remained uncovered.

B. 2.—Voted.—Due to change in classification of travelling allowance of Civil Surgeons from voted to non-voted and grain compensation allowance having not been granted for the whole year.

(a) Sanctioned on the 8th November 1926.

Account XI.—Medical and Public Health—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—*contd.*				
B. 3.—Cost of medicines and diet of patients	65,000	67,615	...	2,615
B. 4.—Furniture and apparatus ...	13,000	10,978	2,022	...
B. 5.—Other Expenses	17,000	23,252	...	6,252
B. 6.—Grants-in-aid to Hospitals and Dispensaries	19,630	21,129	...	1,499
B. 7.—*Deduct*—Amount recovered from the North-Western Railway and Nushki Town Fund... ...	—7,130	—7,170	40	...
D.—Mental Hospital—Other Expenses and Miscellaneous	4,000	4,958	...	958
E.—Public Health Establishment—Pay, Allowances and Expenses	9,000	10,965	...	1,965
F.—Grants-in-aid for Public Health purposes ...	3,000	3,000	...	...
Totals *Non-voted*	*43,800*	*47,128*	...	*3,328*
Totals Voted ... Gross ...	3,16,530	3,06,810	9,720	...
Totals Voted ... Deductions ...	—7,130	—7,170	40	...
Totals Voted ... Net ...	3,09,400	2,99,640	9,760	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

B. 3.—Due to the cost of medicines supplied towards the close of the year having been adjusted in the accounts of that year, while the previous practice was to adjust it in the accounts of the next year.

B. 4.—Due to purchase having been confined only to the very essential articles.

B. 5.—Due to the working expenses of two newly installed oil engines in the Civil Hospital at Quetta not foreseen at the time of the preparation of the original budget.

B. 6.—Due to the special grants of Rs. 1,000 and Rs. 500 having been sanctioned for Church Mission Society and Zenana Mission Hospital, Quetta, respectively out of the grant of Rs. 10,000 sanctioned for contributions to deserving institutions under Account XIII—Miscellaneous, sub-head D. (*See* Notes).

D.—Due to increase in the number and cost of maintenance of lunatics.

E.—Due to more vaccine having been purchased for anti-rabic treatment in the Civil Hospital at Quetta. Excess to the extent of Rs. 350 remained uncovered.

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS, ETC.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms ...	16,000	29,283	...	13,283
B.—Agriculture—Public Exhibition and Fairs —Grants-in-aid to the Quetta Horse Show	4,270	4,270	...	...
C.—Veterinary Charges:				
C. 1.—Superintendence	5,500	4,500	1,000	...
C. 2.—Subordinate Establishment ...	53,900	45,897	8,003	...
C. 3.—Hospitals and Dispensaries ...	18,330	22,082	...	3,752
D.—Museum:				
D. 1.—Establishment	4,890	4,499	391	...
D. 2.—Grants-in-aid	2,630	3,630	...	1,000
E.—Exploration of coal, petroleum and minerals	3,480	3,102	378	...
F.—Provincial Statistics and other Miscellaneous Departments:				
F. 1.—Provincial Statistics	...	1,379	...	1,379
F. 2.—Examination	2,000	1,987	13	...
TOTAL ...	1,11,000	1,20,629	...	9,629

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to (i) more land having been annexed to the Fruit Farm at Quetta (Rs. 9,500), (ii) visitation of locusts (Rs. 4,000) and (iii) deputation of an official to attend the Agriculture Exhibition at Poona (Rs. 1,250).

C. 1.—Due to non-utilisation of the provision for leave salary (Rs. 1,000). It was surrendered to Government.

C. 2.—Due to (i) two posts of Veterinary Assistant Surgeons having remained vacant during the year (Rs. 2,300), (ii) provision for leave salary having not been utilised in full (Rs. 400) and (iii) transfer of charges on account of feeding of animals to C. 3 (Rs. 5,200).

C. 3.—Mainly due to (iii) under C. 2 above.

D. 1.—Due to appointment of a junior clerk and non-utilisation of the provision for leave salary. The appropriation was reduced to Rs. 4,290 by reappropriation resulting in an excess of Rs. 209.

D. 2.—Due to a special grant of Rs. 1,000 sanctioned for the McMahon Museum.

F. 1.—Due to cost of printing of Analysis of Tribes for which no provision was made in the budget.

Account XIII.—Miscellaneous.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Miscellaneous Compensations :				
A. 1.—Quit Rents	*1,51,500*	*1,51,500*	...	...
A. 2.—Other Compensations { *Non-voted*	*30,000*	*30,000*	...	...
A. 2.—Other Compensations { Voted ...	2,400	1,962	438	...
B.—Durbar presents and allowances to Vakeels ...	56,000	54,358	1,642	...
C.—Donation for charitable purposes and charges on account of European Vagrants ...	3,100	1,162	1,938	...
D.—Grants-in-aid	10,000	2,900	7,100	...
E.—Unforeseen charges	1,500	1,500	...	...
F.—Other charges	2,500	25,450	...	22,950
G.—Allowances, Rewards, etc. { *Original* ... Supplementary (a) *5,080*	*5,080*	*5,080*	...	...
H.—*Deduct* Language rewards to female relatives of Military officers by debit to Army Estimates	—1,000	...	...	1,000
Totals ... { *Non-voted*	*1,86,580*	*1,86,580*	...	...
Totals ... { Voted { Gross ...	75,500	87,332	...	11,832
Totals ... { Voted { Deductions ...	—1,000	...	...	1,000
Totals ... { Voted { Net ...	74,500	87,332	...	12,832

Explanations of the Causes of Variation between Expenditure and Grant.

C.—No accurate estimate is possible, the expenditure being fluctuating.

D.—Expenditure on account of contributions sanctioned out of this grant for libraries and hospitals was booked under Account X—Education, Sub-head H. 3 and Account XI, sub-head B. 6.

F.—Due to temporary loans written off during the year for which no provision was sanctioned in the budget.

H.—Due to debits having been raised direct through remittance head, instead of having been adjusted under F. by *per contra* credit to this head.

Notes.

1. The following voted amounts aggregating Rs. 31,600 were surrendered to Government :—

	Rs.
Account III	12,000
Account VII—Sub-head A. 1	4,000
Account VII—Sub-head A. 5	7,600
Account X—Sub-head B. 2	1,200
Account XI—Sub-head A. 1	1,300
Account XI.—Sub-head A. 2	3,500
Account XI—Sub-head B. 2	1,000
Account XII—Sub-head C. 1	1,000

2. Account XIII—Sub-head D.—Out of the lump provision of Rs. 10,000 under this head, a sum of Rs. 7,100 was transferred by the local Administration to Account X—sub-head H. 3 and Account XI—Sub-head B. 6, to meet special grants-in-aid sanctioned during the year.

(a) Sanctioned on 21st March 1927.

A.

Pro Forma Account of the Fruit Experiment Station and Annexe Farm, Quetta, for the year 1926-27.

Dr.

Particulars.	Amounts. Rs.
1. To Pay of Permanent Establishment	2,567
2. To Pay of Temporary Non-Pensionable Establishment ...	2,781
3. To Allowances...	1,018
4. To Contingencies—	
(*a*) Stock and Seed	1,982
(*b*) Temporary Labour	6,530
(*c*) Miscellaneous charges	69
(*d*) Tools and Plants...	202
(*e*) Printing and Stationery Charges	20
(*f*) Packing Material and forwarding Charges ...	573
(*g*) Furniture	252
(*h*) Feed and upkeep of line stock	527
(*i*) Petty Works and Repairs	29
(*j*) Manure	2,883
(*k*) Irrigation Charges	3,069
(*l*) Warm Clothing	...
(*m*) Postage and Stamps	...
(*n*) Books and Publications	5
(*o*) Hot and Cold Weather charges	358
5. To Indirect charges	642
Total ...	23,507

Cr.

Particulars.	Amounts. Rs.
1. By sale of crates and punnets	626
2. By sale of Fodder	988
3. By sale of Flowers	535
4. By sale of Fruit	5,207
5. By sale of Vegetable	2,625
6. By sale of Nursery Plants	9,002
7. By sale of Miscellaneous Produce	325
8. By sale of Bulletin	...
9. By sale of old and condemned Articles and Stock ...	15
10. By Value of crates and Punnets in Stock	590
Net loss for the year	3,594
Total ...	23,507

SUNDER SINGH,
Assistant Revenue Commissioner, Baluchistan.

Audited and found correct.
S. SUBBUSWAMI AYYER,
Assistant Accountant General, Central Revenues.

GRANT No. 77.—DELHI.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
Account I	I—Direct Demands on the Revenue...		4,24,800	4,07,459	17,341	...
Account II	II—General Administration.	*Non-voted* ...	*79,209*	*72,871*	*6,338*	...
		Voted Gross ...	2,65,370	2,36,569	28,801	...
		Voted Deductions	—5,670	—460	...	5,210
		Voted Net ...	2,59,700	2,36,109	23,591	...
Account III	III—Administration of Justice.	*Non-voted*...	*26,449*	*22,752*	*3,697*	...
		Voted ...	1,85,900	2,14,479	...	28,579
Account IV	IV—Jails and Convict Settlements.	*Non-voted*...	*1,800*	*1,800*	...	...
		Voted ...	1,37,400	1,26,417	10,983	...
Account V	V—Police ...	*Non-voted*...	*39,136*	*35,511*	*3,625*	...
		Voted ...	7,72,000	8,02,939	...	30,939
Account VI	VI—Education		6,20,500	6,17,708	2,792	...
Account VII	VII—Medical...	*Non-voted* ...	*38,748*	*35,900*	*2,848*	...
		Voted Gross ...	5,04,420	5,14,674	...	10,254
		Voted Deductions	—4,320	—5,750	1,430	...
		Voted Net ...	5,00,100	5,08,924	...	8,824
Account VIII	VIII—Public Health	*Non-voted*...	*26,640*	*23,760*	*2,880*	...
		Voted ...	1,57,600	1,19,394	38,206	...

IMPORTANT VARIATION UNDER INDIVIDUAL ACCOUNTS.

Account I—Sub-Head B. 2.—Against the provision of Rs. 63,800 there was an expenditure of Rs. 50,721. The saving was due to less import of opium from the Ghazipur Factory as there was sufficient balance in stock at the close of the previous year.

Account III—Sub-Head G.—Against the provision of Rs. 20,000 there was an expenditure of Rs. 45,936. The excess of Rs. 25,936 was mainly due to (*i*) the increase in expenditure under diet and road money to witnesses owing to riots and (*ii*) also to the supply of a large number of copies of judgment to the Government Pleader in riot cases.

Account V—Sub-Head A. (Voted).—Against the provision of Rs. 7,11,950 the expenditure amounted to Rs. 7,33,889. The excess of Rs. 21,939 was mainly due to rehabilitation of the Police Clothing Fund sanctioned by the Government of India on the 24th March 1927.

Account VIII—Sub-Head A.—The provision of Rs. 26,640 originally made in the voted portion was not required as the expenditure was non-voted. The lump amount was surrendered and allotment for the equivalent amount in the non-voted portion sanctioned by the Finance Department.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.	
			Rs.	Rs.	Rs.	Rs.	
Account IX—Other expenditure Heads	Non-voted.	*Gross*	*38,646*	*49,897*	...	*11,251*	
		Deductions ...	*—3,500*	*—3,543*	*43*	...	
		Net	*35,146*	*46,354*	...	*11,208*	
	Voted	Gross	5,17,260	4,57,457	59,803	...	
		Deductions ...	—1,260	—1,239	...	21	
		Net	5,16,000	4,56,218	59,782	...	
Totals	Non-voted.	*Gross*	*2,50,628*	*2,42,491*			*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 8,137.*
		Deductions ...	*—3,500*	*—3,543*			
		Net	*2,47,128*	*2,38,948*			*Saving of Net Expenditure (Non-voted), compared with Net Appropriation Rs. 8,180.*
	Voted	Gross	35,85,250	34,97,096			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 88,154.
		Deductions... ...	—11,250	—7,449			
		Net	35,74,000	34,89,647			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 84,353.

IMPORTANT VARIATION UNDER INDIVIDUAL ACCOUNTS—*contd.*

Account IX—Sub-Head H. 1 (Voted).—Against the provision of Rs. 4,03,000 expenditure amounted to Rs. 2,78,049. The saving of Rs. 1,24,951 was mainly due to adjustment of expenditure under the proper heads of account according to rules of classification.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

A.—Land Revenue:				
A. 1.—Charges of Administration—Pay and Allowances of Establishments and Contingencies	18,600	20,668	...	2,068
A. 2.—*Deduct*—Amount recovered from P. W. D.	—3,500	—3,500	...	...
A. 3.—Land Records—Pay and Allowances of Establishments and Contingencies	34,500	35,558	...	1,058

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Mainly due to law charges incurred in connection with Nazul Lands taken over by Government.

A. 3.—Due to expenditure on binding old record of the Settlement Office and recopying the old shajras.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Excise:				
B. 1.—Assignments and Compensations...	2,90,000	2,90,000	...	...
B. 2.—Establishment and Other Charges...	63,800	50,721	13,079	...
C.—Stamps	12,900	8,283	4,617	...
D.—Registration—Establishments and other charges	8,500	5,729	2,771	...
Total ...	4,24,800	4,07,459	17,341	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 2.—Due to less import of opium from the Ghazipur Factory as there was sufficient balance in stock at the close of the previous year.

C.—Due to non-utilisation of the provision of Rs. 4,500 made in the budget on account of establishment charges payable to the Bombay Government for stamps supplied from the Karachi Stamp Depot, as the question of adjustment of the cost of Stamps supplied from Provincial Stores to Central Departments was not decided by Government during the year under report.

D.—Due to payment of commission to the Sub-Registrar having been stopped as it was decided that the emoluments of the Sub-Registrar should consist entirely of fixed pay.

ACCOUNT II.—GENERAL ADMINISTRATION.

	Rs.				
A.—Chief Commissioner:					
A. 1.—Pay of Officers — *Non-voted* — *Original*	*36,600*				
A. 1.—Pay of Officers — *Non-voted* — Supplementary	*7,600*	*44,200*	*44,200*	...	...
A. 1.—Pay of Officers — Voted		8,240	8,240	...	...
A. 2.—Pay of Establishments		36,020	31,503	4,517	...
A. 3.—Allowances, Honoraria, etc. — *Non-voted* — *Original*	*9,000*				
A. 3.—Allowances, Honoraria, etc. — *Non-voted* — Supplementary	*5,194* (a)	*8,194*	*7,508*	*686*	...
A. 3.—Allowances, Honoraria, etc. — Voted		13,300	9,122	4,178	...
A. 4.—Grants-in-aid, Contributions, etc. — *Original* ...					
A. 4.—Grants-in-aid, Contributions, etc. — Supplementary	*1,762*	*1,762*	*537*	*1,225*	...
B.—Legislative Bodies		...	4,845	...	4,845
BB.—*Finger Print Bureau*		*6,400*	*5,616*	*784*	...
C.—Local Fund Audit charges paid to the Audit Department.		5,340	5,338	2	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to appointment of junior men on minimum pay in place of senior incumbents who were on deputation to other offices.

A. 3.—(*Non-voted*).—Mainly due to the fact that no Personal Assistant to the Chief Commissioner for whom provision was made under this head was appointed during the year.

A. 3.—(Voted).—Due to less expenditure under contingencies. The surrender of Rs. 4,400 in March 1927 resulted in an excess of Rs. 222 which remained uncovered.

A. 4.—Funds were obtained to meet cost of contribution for passages of officers (deputed from other provinces) for the period from 1st April 1924, but due to subsequent decision the debits on that account for the period from 1st April 1926 only were adjusted.

B.—The expenditure of Rs. 4,845 was incurred in connection with election of Indian Legislature.

B. B.—Due to non-utilization of provision for leave salary.

(a) Includes additional appropriation of Rs. 4,400 sanctioned on 13th October 1926.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
D.—District Administration:		Rs.				
D. 1.—Pay of Officers.	*Non-voted* — *Original*	*26,800*	*16,800*	*14,030*	*2,770*	...
	Non-voted — Supplementary	*—10,000*				
	Voted ...	...	46,750	46,785	...	35
D. 2.—Pay of Establishments ...		...	1,04,100	85,308	18,792	...
D. 3.—Allowances, Honoraria, etc.	*Non-voted* — *Original*	*1,800*	*1,000*	*980*	*20*	...
	Non-voted — Supplementary	*(a) —800*				
	Voted ...	...	12,020	11,926	94	...
D. 3 (a)—Grants-in-aid, Contributions, etc.	*Original*	...	*853*	...	*853*	...
	Supplementary	*853*				
D. 4.—Contingencies ...		...	39,000	33,502	6,098	...
D. 5.—*Deduct*—Recoveries ...		...	—5,670	—460	...	5,210
Totals	*Non-voted* ...	...	*79,209*	*72,871*	*6,338*	...
	Voted — Gross ...	...	2,65,370	2,36,569	28,801	...
	Voted — Deductions	...	—5,670	—460	...	5,210
	Voted — Net ...	...	2,59,700	2,36,109	23,591	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—(*Non-voted*).—Mainly due to the fact that an officer, whose salary was voted, was appointed for a part of the year as Deputy Commissioner, in place of the permanent Deputy Commissioner on leave.

D. 1.—Voted.—Due mainly to (*i*) appointment as Deputy Commissioner of an officer whose salary was voted (Rs. 7,681) and (*ii*) adjustment of pay charge of Tahsildar who was given gazetted status (Rs. 2,693). On the other hand there was a saving of Rs. 10,430 on account of pay of the Secretary, Municipal Committee, who was on foreign service and paid by the Municipal Committee.

D. 2.—Due to (*i*) transfer of the Currency Chest to the Imperial Bank, and consequent reduction of establishment (Rs. 10,430), (*ii*) transfer of pay of Tahsildar (formerly debited under this head) to the head "Pay of Officers," as Tahsildars were declared to be Gazetted Officers (Rs. 2,693), and (*iii*) non-utilisation of the provision for leave salary (Rs. 5,500) in full.

D. 3.—Voted.—The surrender of Rs. 200 in March 1927 resulted in an excess of Rs. 106 which remained uncovered.

D. 3. (*a*).—No adjustment was required to be made (*vide* remarks under A. 4).

D. 4.—Due to less expenditure during the year on account of charges like purchase of furniture, forms and bastas, etc.

D. 5.—The amount shown in the Budget Estimates as recoverable from the Municipal Committee on account of share of pay of the Secretary, Municipal Committee, was not recovered, as the officer was treated as on foreign service and paid direct by the Committee with effect from 1st April 1926.

(*a*) Includes additional appropriation of Rs. 200 sanctioned on 13th October 1926.

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—High Courts and Chief Courts	36,000	36,000	...	...
B.—Law Officers	9,000	12,955	...	3,955
C.—Civil and Sessions Courts— Rs.				
Pay of Officers { Non-voted { Original 29,100				
Pay of Officers { Non-voted { Supplementary —7,000	22,100	21,514	586	...
Pay of Officers { Voted	37,040	38,477	...	1,437
D.—Civil and Sessions Courts— Pay of Establishments	47,080	45,606	1,474	...
E.—Civil and Sessions Courts :				
E. 1.—Other charges. { Non-voted { Original				
E. 1.—Other charges. { Non-voted { Supplementary (a) 4,349	4,349	254	4,095	...
E. 1.—Other charges. { Voted	11,480	12,525	...	1,045
E. 2.—Grants-in-aid, Contributions, etc. ...	...	984	...	984
F.—Courts of Small Causes	25,300	22,980	2,320	...
G.—Criminal Courts	20,000	45,936	...	25,936
Totals { *Non-voted* ...	26,449	22,752	3,697	...
Totals { Voted ...	1,85,900	2,14,479	...	28,579

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to the payment of special fee to the Government pleader for riot cases.

C.—(*Non-voted*).—Due to non-utilization of provision for leave salary.

C.—(Voted).—Due to an adjustment made in the accounts for March 1927 (II Supplementary) on account of pay of an Additional District and Sessions Judge, Delhi. Intimation for this adjustment was received after the year was closed and the excess remained uncovered.

D.—The number of assistants who took leave was less than was expected.

E. 1.—(*Non-voted*).—Due to the cost of passage of the District and Sessions Judge having been borne by the Punjab Government as he was an officer of the Punjab Government deputed temporarily to Delhi province. (See also explanation under E. 2.—Non-voted.)

E. 1.—(Voted).—Due mainly to (*i*) installation of a new telephone in the court of the Senior Sub-Judge (Rs. 250), and (*ii*) supply of Law Books to all the Civil Courts under the orders of the High Court (Rs 483).

E. 2.—Due to adjustment of debit on account of contributions for passages of the District Judge lent to Delhi Province by the Punjab Government raised by the Accountant General, Punjab, in his March 1927 Supplementary Accounts. No provision on this account could be made in time as the question that the officers serving in minor Administrations belonging to services of combined cadre for more than one province would be treated as temporarily lent to the Central Government for purposes of Rule 22 (2) of the Rules for accounting and auditing of passage concessions was decided after the close of the year.

The excess remained uncovered.

F.—Due to (*i*) suspension of a clerk (Rs. 1,235) and (*ii*) less expenditure on leave salary than expected.

G.—Due to (*i*) increase in expenditure under diet and road money to witnesses owing to riots (Rs. 23,856) and (*ii*) supply of a large number of copies of judgments to the Government pleader in riot cases (Rs. 2,080).

(a) Includes additional appropriation of Rs. 100 sanctioned on 13th October 1926.

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Jails : Rs.				
A. 1.—Pay of Officers and Establishments. Non-voted ...	*1,800*	*1,800*	...	...
A. 1.—Pay of Officers and Establishments. Voted Original 28,100	30,100	27,552	2,548	...
A. 1.—Pay of Officers and Establishments. Voted Supplementary (a) 2,000				
A. 2. Allowances, Honoraria, etc. ...	4,700	4,238	462	...
A. 3.—Dietary, clothing and bedding charges and other supplies and services :				
A. 3. (1)—Gross charges. Original 62,500	80,000	82,584	...	2,584
A. 3. (1)—Gross charges. Supplementry (a) 17,500				
A. 3. (2)—*Deduct* Probable savings. Original	— 3,500	— 3,500	...	...
A. 3. (2)—*Deduct* Probable savings. Supplementary (a) —3,500				
A. 4.—Works	6,000	..	6,000	...
A. 5.—Contingencies Original .. 4,500	6,500	6,535	...	35
A. 5.—Contingencies Supplementary (a) 2,000				
B.—Jail Manufacture	12,600	8,880	3,720	...
C.—English Charges (High Commissioner) on Stores	1,000	96	904	...
D.—Loss or Gain by Exchange ...	...	32	...	32
Totals Non-voted ...	*1,800*	*1,800*	...	...
Totals Voted ...	1,37,400	1,26,417	10,983	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—(Voted).—Due to appointment of low paid men in place of men drawing higher pay transferred to the Punjab.

A. 2.—Due to less expenditure on account of house rent and other allowances.

A. 3 (1).—Due to the adjustment on account of cost of petty construction and repairs under this head according to revised orders of classification instead of under "Works" under which the provision was made.

A. 4.—Due to (*i*) the reasons set forth against A. 3. (1) (Rs. 1,882), (*ii*) transfer of certain works to the control of the Public Works Department (Rs. 4,118).

A. 5.—The excess remained uncovered.

B.—Due to less expenditure for the purchase of raw materials.

C.—Rs. 900 were surrendered to Government.

D.—No provision for loss by exchange was made. The excess remained uncovered.

(a) Sanctioned by the Legislative Assembly in February 1927.

Account V.—Police.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force— Rs.				
District Police { *Non-voted* { *Original* ... *37,600* Supplementary ... *(a)600*	*38,200*	*35,511*	*2,689*	...
District Police { Voted	7,11,950	7,33,889	...	21,939
AA. Grants-in-aid, Contributions, etc. { *Original* ... ... Supplementary ... *936*	*936*	...	*936*	...
D.—Railway Police—Charges paid to the Punjab Government	56,000	66,100	...	10,100
E.—Cattle Pounds	50	...	50	...
F.- Police Training Schools	4,000	2,950	1,050	...
Totals { *Non-voted* ...	*39,136*	*35,511*	*3,625*	...
Totals { Voted	7,72,000	8,02,939	...	30,939

Explanations of the Causes of Variation between Expenditure and Grant.

A.—(*Non-voted*).—Due mainly to (*i*) non-utilisation of the provision of Rs. 1,800 for passage pay and (*ii*) none of the officers having proceeded on leave (Rs. 1,200).

A. (Voted).—Mainly due to (*i*) entertainment of an additional Deputy Superintendent of Police (Rs. 5,469), (*ii*) rehabilitation of the Police Clothing Fund sanctioned by the Government of India on 24th March 1927 (Rs. 8,523), (*iii*) purchase of motor lorries (Rs. 6,100), and (*iv*) heavy rents paid on account of certain Police Stations (Rs. 1,847). Excess to the extent of Rs. 13,739 remained uncovered.

A. A.—*Vide* explanation against Sub-head A. 4. (Account No. II).

D.—Due to the reason that the East Indian and Great Indian Peninsula Railways have been taken over by the State and the contribution, which these Railways used to pay annually, was not realised. Out of this excess a sum of Rs. 8,200 was met by reappropriation and balance of Rs. 1,900 remained uncovered as the actual cost was intimated by the Punjab Government after 31st March 1927, when no reappropriation was possible.

E.—The Municipal Committee incurred the necessary expenditure under this head and hence the saving.

F.—The provision under this head was based on the number of candidates, who were previously selected with reference to the accommodation available at the School. The Deputy Inspector General of Police however subsequently fixed the number of officers, etc., at 2 for full year's course and 14 for 6 months' course and hence there was a saving.

(a) Includes additional appropriation of Rs. 1,800 sanctioned on 12th October 1926.

ACCOUNT VI.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Grants-in-aid to Delhi University ...	85,000	85,000	...	...
B.—Grants-in-aid to Non-Government Arts Colleges	88,600	87,432	1,168	...
C.—Government Secondary Schools—Pay, allowances and expenses ...	53,700	53,473	227	...
D.—Grants-in-aid to Non-Government Secondary Schools:				
D. 1.—Recurring grants ...	1,40,000	1,50,597	...	10,597
D. 2.—Building and other non-recurring grants	50,000	22,774	27,226	...
E.—Grants-in-aid to Local Bodies for Secondary Education	48,700	42,247	6,453	...
F.—Grants-in-aid to Non-Government Primary Schools	8,000	20,744	...	12,744
G.—Grants-in-aid to Local Bodies for Primary Education:				
G. 1.—Recurring grants	25,000	1,02,053	...	77,053
G. 2.—Non-recurring grants ...	60,500	...	60,500	...
H.—Other Charges	1,000	1,000	...	...
I.—Government Special Schools (Female Training School)	15,200	14,080	1,120	...
J.—General:				
J. 1.—Inspection	22,600	18,371	4,229	...
J. 2.—Scholarship	17,500	15,431	2,069	...
J. 3.—Miscellaneous	4,700	4,506	194	...
Total ...	6,20,500	6,17,708	2,792	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to less expenditure on account of Building and Furniture grant for the Delhi colleges.

D. 1.—Due to (*i*) payment of Rs. 6,869 to the Board of Secondary Education taken over by Government in 1926-27 and (*ii*) increase in the rates of calculations according to the Punjab Education Code.

D. 2.—Estimated grants were not awarded in full.

E.—Less grants were awarded according to the calculations under the Rules.

F.—Due to payment of Building and Furniture grant to certain Primary Schools in excess of the estimated amounts. Rs. 65 out of the excess remained uncovered as the payment of grans to the Convent Day School was made on the last day of March 1927 when it was not possible to arrange for additional funds.

G. 1.—Due to (*i*) transfer of non-recurring grants to recurring (Rs. 56,500) and (*ii*) new system of calculations of grants-in-aid to local bodies (Rs. 20,553).

G. 2.—Due to transfer of non-recurring grants to recurring.

I.—Due to (*i*) the post of a mistress having remained vacant (Rs. 180), (*ii*) absence of certain stipendiaries for which stipends were deducted (Rs. 100) and (*iii*) economy in service postage stamps and rents, rates and taxes (Rs. 900).

J. 1.—Due to (*i*) the Assistant Superintendent of Female Education having proceeded on leave outside India (Rs. 2,406) and (*ii*) the number of menials engaged being less (Rs. 86).

J. 2.—Due to less awards of scholarships.

Account VII.—Medical.

Service.			Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
				Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment:							
A. 1.—Pay of Chief Medical Officer, Assistant Surgeons and other establishments.	Non-voted.	*Original*	*28,500*	*34,200*	*32,714*	*1,486*	...
		Supplementary.	(a) *5,700*				
	Voted	...	...	32,400	23,252	9,148	...
A. 2.—Allowances and Contingencies.	*Non-voted*	*Original*	*1,800*	*4,548*	*3,186*	*1,362*	...
		Supplementary.	(b)*2,748*				
	Voted	...	...	6,560	4,179	2,381	...
A. 3.—*Deduct*—Contributions, etc.		...		—4,320	—5,400	1,080	...
B.—Hospitals and Dispensaries:							
B. 1.—Pay and Allowances of Officers and Establishments		...	...	14,920	15,541	...	621
B. 2.—Cost of medicines, diet of patients and Apparatus		...	...	17,500	21,150	...	3,650
B. 3.—Other Expenses		...	...	32,050	39,236	...	7,186

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—(*Non-voted*).—The Chief Medical Officer, Delhi, was on leave and in his place officers were appointed to work in addition to their own duties.

A. 1.—(Voted).—Due to (*i*) the post of a Sub-Assistant Surgeon having remained vacant (Rs. 280), (*ii*) less expenditure on leave salary, (*iii*) non-utilisation of the provision of Rs. 7,500 on account of the pay of the Civil Surgeon erroneously made under *voted* instead of under *non-voted*.

A. 2.—(*Non-voted*).—Orders regarding adjustment of cost of passages of military officers in civil employ were awaited and funds to meet the same, if necessary, for the Civil Surgeon, New Delhi, were obtained. No adjustment was made pending receipt of final orders and hence the saving.

A. 2.—(Voted).—Due to classification of the expenditure on account of travelling and conveyance allowance of the Civil Surgeon as non-voted whereas provision was made as voted.

A. 3.—Due to recoveries on account of contribution for pay and allowances of the Assistant Surgeons having been made from the Municipal Committee on the basis of the pay of the incumbent who worked during the year, in accordance with the latest orders of the Punjab Government on the subject.

B. 1.—Due to transfer to this province of an Assistant Surgeon drawing more pay.

B. 2.—Due mainly to increased expenditure on diet (about Rs. 2,000) and medicines (Rs. 500) and addition of 8 more beds to the Hindu Rao Hospital (about Rs. 700).

B. 3.—Due to (*i*) increase in expenditure on account of electric and water supply charges and (*ii*) employment of nursing sisters at the Isolation Hospital.

(a) Sanctioned on 28th February 1927.

(b) Sanctioned on 13th October 1926 (Rs. 400), on 28th February 1927 (Rs. 600), and on 14th February 1927 (Rs. 1,748).

ACCOUNT VII.—MEDICAL—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B. 4.—Grants-in-aid to Medical Institutions	14,870	15,170	...	300
B. 5.—Establishment charges paid to other Governments, Departments, etc. ...	16,370	14,870	1,500	...
B. 6.—*Deduct*—Amount debitable to other Departments	...	—350	350	...
C.—Grants-in-aid for medical purposes ...	3,69,500	3,70,500	...	1,000
D.—Medical Colleges and Schools—Scholarships	250	10,776	...	10,526
Totals *Non-voted* ...	38,748	35,900	2,848	...
Totals Voted Gross ...	5,04,420	5,14,674	...	10,254
Totals Voted Deductions ...	—4,320	—5,750	1,430	...
Totals Voted Net ...	5,00,100	5,08,924	...	8,824

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

B. 4.—Rs. 500 provided in the Budget Estimates for purchase of quinine tablets was not paid and a sum of Rs. 4,200 estimated for grants-in-aid to Municipal Committee, Raisina, was paid to the Central Accounts Officer, Public Works Department, and shewn under sub-head B. 5. There was thus a saving of Rs. 4,700 under this head, but a special grant of Rs. 5,000 was paid to the Victoria Zenana Hospital for the construction of additional private wards and hence there was a net excess of Rs. 300 under this head.

B. 5.—The expenditure on account of tuition for reading in Lahore Medical College was transferred from this head to sub-head D. according to Rules of classification. Hence there was a saving under this head to the extent of Rs. 10,370. Expenditure on account of medical arrangements at New Delhi to the extent of Rs. 8,870 (in addition to Rs. 6,000 provided under this head on that account) was debited to this head resulting in a net saving of Rs. 1,500.

B. 6.—A sum of Rs. 350 was recovered from the Controller of Military Accounts, Lahore, and Royal Air Force, Ambala, on account of contribution payable to the Delhi Administration for the supply of medicines from the various Civil Hospitals in Delhi to the staff and establishment of the Army and the Royal Air Force Headquarters. The credit was not shewn in the Budget Estimates for 1926-27, as the orders were received after its preparation.

C.—Due to the payment of grant to District Board for opening an outdoor dispensary at Nangloi.

D.—Provision for the amount payable to the Punjab Government on account of cost of students reading in Medical College, Lahore, was made under sub-head B. 5, but the expenditure was booked under this head according to rules of classification. Out of the excess of Rs. 10,526 a sum of Rs. 10,370 was met by reappropriation and the excess of Rs. 156 remained uncovered, as information regarding the actual amount payable to the Punjab Government was received after the close of the year, when no reappropriation was possible.

Account VIII.—Public Health.

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment—Pay, Allowances and Expenses	26,640	...	26,640	...
Rs.				
A. 1.—Pay of Officers. { *Original* ...	*24,000*	*21,106*	*2,894*	...
Supplementary (a) *24,000*				
A. 2.—Allowances { *Original* ...	*2,640*	*2,654*	...	*14*
Supplementary (a) *2,640*				
B.—Grants-in-aid for Public Health Purposes ...	1,06,000	48,684	57,316	...
C.—Public Health—Expenses in connection with epidemic diseases:				
C. 1.—Pay and Allowances and Expenses ...	15,560	15,554	6	...
C. 2.—Grants-in-aid to Local Bodies ...	9,400	...	9,400	...
D.—Establishment charges paid to Other Departments	...	50,000	...	50,000
E.—Bacteriological Laboratory	...	5,156	...	5,156
Totals { *Non-voted*	*26,640*	*23,760*	*2,880*	...
Voted	1,57,600	1,19,394	38,206	...

Explanations of the Causes of Variation between Expenditure and Grant.

A.—A sum of Rs. 26,640 provided under "Voted" in the original estimate was not required as the charges were to be classified as non-voted (*vide* A. 1. and A. 2).

A. 1.— A lump sum of Rs. 24,000 was provided to meet the pay and charge allowance of the Assistant Director of Public Health, Raisina. The actual pay and allowances drawn by the present incumbent was less.

A. 2.—The excess of Rs. 14 remained uncovered.

B.—Due to (*i*) transfer of Rs. 50,000 from sub-head "B" to sub-head "D" on account of share of expenditure for sanitary arrangements at New Delhi and (*ii*) the grants awarded having been less than estimated (Rs. 16,716).

C. 2.—The grant paid to the Delhi Municipality towards the cost of public health was adjusted under sub-head B (Rs. 9,400) according to rules of classification. Hence there was saving under this head.

D.—*Vide* clause (*i*) of explanation under Sub-head B.

E.—Due to the transfer of the maintenance of the temporary Bacteriological Laboratory from the payment of the Central Accounts Officer, Public Works Department, to that of the Pay and Accounts Officer, Delhi Civil Administration, during 1926-27.

(a) Sanctioned on 28th February 1927.

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—*Irrigation—Najafgar Jhil*			*5,000*	*6,199*	...	*1,199*
B.—*Ecclesiastical*:		Rs.	...			
B 1.—*Grants-in-aid* ...	*Original*	1,000	*1,400*	*1,000*	*400*	...
	Supplementary	400				
B. 2.—*Other expenditure*	*Original*	*24,000*	*21,750*	*19,856*	*1,894*	...
	Supplementary (a)	*—2,250*				
C.—*Political*			*1,700*	*1,418*	282	...
C. C.—Civil Works			...	38,532	...	38,532
D.—Agriculture:						
D. 1.—Grants-in-aid			6,840	29,568	...	22,728
D. 2.—Other expenditure: *Non-voted.*	*Original*	*9,000*	*10,520*	*10,448*	*72*	...
	Supplementary (b)	*1,520*				
Voted			17,320	17,089	231	...
D. 3.—*Deduct* Recoveries: *Non-voted.*	*Original*	*—5,100*	*—3,500*	*—3,543*	*43*	...
	Supplementary	*1,600*				
Voted			—1,260	—1,239	...	21
E.—Industries:						
E. 1.—Grants-in-aid			7,000	8,020	...	1,020
E. 2.—Other charges			4,000	3,813	187	...
F.—Scientific Departments—Hydro-Electric Surveys—Contingencies			600	...	600	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to a portion of Najafgarh Jhil having been specially cleared.

B. 1.—Due to the rounding of the amounts in the Demand.

B. 2.—Mainly due to the appointment, as Chaplain of Kingsway, of an officer drawing lower rate of pay.

C.—Due to less expenditure on scholarships granted to the members of *Ex*-Royal Family

C. C.—The expenditure represents grant-in-aid to local bodies for specific objects connected with civil works and was booked under this head in accordance with the rules of classification.

D. 1.—Chiefly due to the payment of grants to local bodies booked under this head under the rules of classification. Provision for the purpose was made under H. 1.

D. 3.—Voted.—The excess of Rs. 21 remained uncovered.

E. 1.—Due to payment of a grant to the Commercial College, Delhi.

F.—No work was done in this connection by the Public Works Department. Hence the saving.

(a) Includes additional appropriation of Rs. 440 sanctioned on 14th February 1927.

(b) Includes additional appropriation of Rs. 1,100 sanctioned on 13th October 1926.

ACCOUNT IX.—OTHER EXPENDITURE HEADS—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Other Miscellaneous Departments:				
G. 1.—Inspector of Factories	1,500	264	1,236	...
G. 2.—Inspector of Boilers	...	1,776	...	1,776
G. 3.—Examination	...	185	...	185
H.—Miscellaneous charges:	Rs.			
H. 1.—Grants-in-aid. *Non-voted.* *Original* ...				
Non-voted. Supplementary 3,276	*3,276*	*17,175*	...	*13,899*
Voted	4,03,000	2,78,049	1,24,951	...
H. 2—Other expenditure	72,000	73,281	...	1,281
I.—English Charges (High Commissioner) on Stores	...	511	...	511
J.—Loss or Gain by Exchange	...	170	...	170
Totals *Non-voted* *Gross* ...	*38,646*	*49,897*	...	*11,251*
Non-voted *Deductions* ...	*—3,500*	*—3,543*	*43*	...
Non-voted *Net* ...	*35,146*	*46,354*	...	*11,208*
Voted ... Gross ...	5,17,260	4,57,457	59,803	...
Voted ... Deductions ...	—1,260	—1,239	...	21
Voted ... Net ...	5,16,000	4,56,218	59,782	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 1.—Due to (*i*) the adjustment of charges on account of pay and allowances of the officer under G. 2. and (*ii*) purchase of certain stores from England instead of in India (Subhead I).

G. 2.—The excess is due to the reason stated at (*i*) under G. 1. (Rs. 1,500) and also to expenditure under travelling allowance and contingencies under this head (Rs. 276).

G. 3.—The expenditure represents travelling allowances of a member of the Cambridge Mission who represented the Delhi Province at the Punjab Quota Committee held at Simla.

H. 1.—(*Non voted*).—The excess is due to the fact that a provision of Rs. 3,276 was made under this head for the adjustment of net debit balance under General Passage Fund transferred to 47-Miscellaneous (Non-Voted) under the rules for Accounting and Auditing Passage Concessions. It was subsequently ruled in May 1927 that the adjustment will have effect from 1st April 1926 (*vide* explanation under Sub-head A. 4 in Account II. The lending Government, therefore, refused to accept debit on account of cost of passages paid up to 31st March 1926. The amount had thus to be adjusted under "47-Miscellaneous", *vide* the rules for Accounting and Auditing Passage Concessions. As the year had closed, arrangement for funds was not possible. Hence the amount of Rs. 13,899 remained uncovered.

H. 1.—(Voted).—Due to (*i*) adjustment of grants under other heads of accounts according to the rules of classification (*vide* Sub-head C.C. and D. 1.) and (*ii*) less payment of grants to local bodies.

I.—Represents cost of stores supplied to the Chief Inspector of Boilers, Delhi.

J.—No provision for loss by exchange on English charges on stores (Sub-head I) was made.

The excess remained uncovered.

NOTES.

Account IV.—Jails and Convict Settlements.

A.—Jails.—(Voted).—Allotment of Rs. 18,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant No. 72-Miscellaneous—Subhead L).

Account V.—Police.

A.—Voted.—Allotment of Rs. 10,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant No. 72-Miscellaneous—Subhead L).

Account II.—General Administration.

A. 3.—Rs. 4,400 were surrendered to Government.

D. 3.—Rs. 200 were surrendered to Government.

Account III.—Administration of Justice.

E. 1.—Rs. 100 were surrendered to Government.

Account IV.—Jails and Convict Settlements.

A.—Rs. 18,000 were surrendered to Government.

C.—Rs. 900 were surrendered to Government.

Account V.—Police.

A.—Voted.—Rs. 1,800 were surrendered to Government.

Account VII.—Medical.

1. The following amounts were surrendered to Government :—

A. 1.—Rs. 7,500.

A. 2.—Rs. 2,020.

2. *Grant-in-aid to the Lady Hardinge Medical College, Delhi.*—The Government of India in the Department of Education, Health and Lands have given the assurance as desired by the Committee on Public Accounts (*vide* remarks on page 36 of their report on the Accounts of 1924-25, Vol. I) that the Grant-in-aid paid from the General Revenues to the Lady Hardinge Medical College is being properly spent and that the conditions of the Grant are being fulfilled. The Governing Body of the College has been asked to submit a copy of the audit report on the accounts of the college annually to that Department.

Account VIII.—Public Health.

1. A.—Voted.—Rs. 26,640 were surrendered to Government.

Account IX.—Other Expenditure Heads.

1. D. 2.—Rs. 1,100 were surrendered to Government.

Total amount surrendered to Government out of the voted grant was Rs. 62,660 as per details given above.

GRANT No. 78—AJMER-MERWARA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted to pay the Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Account.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue.	*Non-voted*	...	*23,000*	*22,992*	*8*	...
	Voted ...	Gross ...	2,47,400	2,39,252	8,148	...
		Deductions	—6,200	—4,580	...	1,620
		Net ...	2,41,200	2,34,672	6,528	...
Account II.—General Administration.	*Non-voted*	...	*46,100*	*52,631*	...	*6,531*
	Voted ...	...	1,20,600	1,04,053	16,547	...
Account III.—Police.	*Non-voted*	... ...	*16,000*	*11,617*	*4,383*	...
	Voted	... ...	3,77,400	3,64,771	12,629	...
Account IV.—Education	*Non-voted*	...	*600*	*5,204*	...	*4,604*
	Voted ...	...	2,91,900	2,58,593	33,307	...
Account V.—Other Expenditure Heads.	*Non-voted*	...	*70,180*	*55,864*	*14,316*	...
	Voted	...	4,49,900	4,09,633	40,267	...
Totals ...	*Non-voted*	... ...	*1,55,880*	*1,48,308*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,572.*	
	Voted — Gross	...	14,87,200	13,76,302	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,10,898.	
	Voted — Deductions	...	—6,200	—4,580		
	Voted — Net	... ...	14,81,000	13,71,722	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,09,278.	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT II.—GENERAL ADMINISTRATION.

Sub-head B. 3.—Voted.—The saving of Rs. 7,639 against the provision of Rs. 12,000 was due to change of classification of the allowances of "non-voted" officers from "voted" to "non-voted".

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration :				
A. 1.—Gross Charges	48,420	47,816	604	...
A. 2.—*Deduct*—Amount recovered from Wards' Estates.	—6,200	—4,580	...	1,620
B.—Land Revenues—Land Records :				
B. 1.—Pay of Establishments	62,100	60,070	2,030	...
B. 2.—Other Charges	8,800	7,127	1,673	...
C.—Commission on Land Revenue Collections ...	12,000	11,616	384	...
D.—Land Revenue—Assignments and Compensations. *Non-voted* ...	*3,000*	*3,000*	...	...
Voted ...	5,080	5,081	...	1
E.—Excise :				
E. 1.—District Executive Establishment ...	37,700	37,907	...	207
E. 2.—Distilleries—Amount paid to the Punjab Government.	500	...	500	...
F.—Stamps :				
F. 1—Non-Judical	5,200	5,788	...	588
F. 2—Judicial	1,600	1,519	81	...
G.—Forests :				
G. 1.—Conservancy and Works. *Non-voted* ...	*20,000*	*19,992*	*8*	...
Voted	31,300	31,455	...	155
G. 2.—Establishment—				
G. 2 (1)—Pay	25,300	21,703	3,597	...
G. 2 (2)—Other charges	6,400	6,578	...	178
H.—Registration—Establishment and other charges.	3,000	2,592	408	...
Totals ... *Non-voted*	*23,000*	*22,992*	*8*	...
Voted Gross ...	2,47,400	2,39,252	8,148	...
Voted Deductions ...	—6,200	—4,580	...	1,620
Voted Net	2,41,200	2,34,672	6,528	...

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to less recovery from Wards' estates in consequence of less expenditure on the pay of the General Manager, Court of Wards. The excess remained uncovered.

B. 1.—Due to less expenditure on leave salary and pay of Patwaris. Some of the Patwaris were suspended and their posts remained vacant for some time during the year.

B. 2.—Due to general economy.

E. 2.—Due to no debit having been raised by the Punjab Government on account of travelling allowance of the Distillery Expert, Punjab.

F. 1.—Due to more expenditure under miscellaneous contingencies in the Commissioner's Office than anticipated.

G. 2 (1).—Due mainly to low establishment charges in the Forest Office.

G. 2 (2).—Excess to the extent of Rs. 48 remained uncovered.

H.—Due mainly to the provision for travelling allowance not being fully utilised.

Account II.—General Administration.

Service.			Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
			Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner—Servants and Miscellaneous expenses.			3,500	2,910	590	...
B.—District Establishment:						
B. 1.—Pay of Officers	*Non-voted*	...	*44,100*	*47,141*	...	*3,041*
	Voted	...	19,750	16,587	3,163	...
B. 2.—Pay of Establishments		...	66,200	60,544	5,656	...
		Rs.				
B. 3.—Allowances, Honoraria, etc. *Non-voted.*	*Original*	...				
	Supplementary	(a) 2,000	*2,000*	*5,490*	...	*3,490*
Voted		... ...	12,000	4,362	7,638	...
B. 4.—Contingencies		... ...	19,150	19,650	...	500
Totals	*Non-voted*	...	*46,100*	*52,631*	...	*6,531*
	Voted	...	1,20,600	1,04,053	16,547	...

Explanations of the Causes of Variation between Expenditure and Grant.

A.—Due to low charges on miscellaneous expenses.

B. 1.—*Non-voted.*—Due to the deputation of an officer as Additional Commissioner, for which a provision of Rs. 5,520 was made by reappropriation. The amount reappropriated proved high.

B. 1.—Voted.—Due to low expenditure on leave salary.

B. 2.—Due to the provision for leave salary not being fully required.

B. 3.—*Non-voted* and Voted.—Due to change of classification of the travelling allowance of "non-voted" officers from "voted" to "non-voted." The net provision after reappropriation under "Non-voted" stood at Rs. 7,210, while that under "voted" at Rs. 4,350.

B. 4.—The excess remained uncovered. The grant was reduced to Rs. 18,610 in anticipation of saving, thereby augmenting the excess.

Account III.—Police.

Service.			Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
			Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police:						
A. 1.—District Superintendents and Assistants.	*Non-voted*	...	*14,800*	*10,432*	*4,368*	...
	Voted	...	7,760	6,560	1,200	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to non-utilisation of the provision for leave salary. A sum of Rs. 4,550 was reappropriated from this head, which was not fully justified.

A. 1.—Voted.—Due to non-utilization of the provision for leave salary.

(a) Sanctioned on 14th March 19.7.

ACCOUNT III.—POLICE—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 2.—Police Force		2,55,190	2,52,731	2,459	...
A. 3.—Office Establishment		10,890	10,758	132	...
A. 4.—Allowances, Honoraria, etc.	*Non-voted* ...	*1,200*	*1,185*	*15*	...
	Voted ...	53,560	49,351	4,209	...
A. 5.—Supplies and Services and Contingencies		50,000	45,371	4,629	...
Totals	*Non-voted* ...	*16,060*	*11,617*	*4,383*	...
	Voted ...	3,77,400	3,64,771	12,629	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant— *contd.*

A. 2.—The net provision after reappropriation stood at Rs. 2,52,030.

A. 4.—Voted.—Due mainly to low expenditure under House-rent and allowances. The modified grant stood at Rs. 44,680, resulting in an uncovered excess of Rs. 4,671.

A. 5.—The grant was further increased to Rs. 60,270 by reappropriation which was not justified. The saving was due to low expenditure under the head and non-purchase of 100 rifles costing Rs. 5,500.

ACCOUNT IV.—EDUCATION.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :					
A. 1.—Pay of Principal and Professors.	*Non-voted*...	*600*	*587*	*13*	...
	Voted ...	52,500	40,300	12,200	...
A. 2.—Other charges	*Non-voted*...	...	*4,617*	...	*4,617*
	Voted ...	15,230	15,003	227	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due mainly to the provision for leave salary remaining unutilised and to the saving in consequence of the Principal remaining on leave in England for some time. The grant was modified to Rs. 38,800, which resulted in an uncovered excess of Rs. 1,500.

A. 2.—*Non-voted.*—Being the cost of passage of the Principal who proceeded on leave to England. As the adjustment was made late in the year, no provision could be made for the expenditure and the excess remained uncovered.

Account IV.—Education—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Government Secondary Schools:				
B. 1.—Pay of Officers and Establishments	84,810	78,206	6,604	...
B. 2.—Other charges	16,280	12,229	4,051	...
C.—Grants-in-aid to non-Government Secondary Schools	30,000	34,517	...	4,517
D.—Government Primary Schools	44,090	40,387	3,703	...
E.—Grants-in-aid to non-Government Primary Schools	2,000	3,530	...	1,530
F.—Government Special Schools	14,980	10,007 *	4,973	...
G.—General:				
G. 1.—Inspection...	16,560	15,708	852	...
G. 2.—Scholarships	7,210	8,706	...	1,496
G. 3.—Miscellaneous	8,240	...	8,240	...
Totals ... *Non-voted*...	*600*	*5,204*	...	*4,604*
Totals ... Voted ...	2,91,900	2,58,593	33,307	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Due mainly to the provision for leave salary not being required.

B. 2.—Saving was due to low expenditure mainly under travelling allowance and Provident Fund charges. A sum of Rs. 2,020 was surrendered in anticipation of savings.

C.—The excess was met by a reappropriation of Rs. 5,890. The provision originally proposed by administrative authorities was reduced by the audit office on the past actuals and proved insufficient.

D.—Due mainly to a nominal expenditure for travelling and other allowances against a provision of 2,240, and partly to non-utilisation of provision for leave salary.

E.—The provision originally proposed by the administrative authorities was reduced by the audit office on the basis of past actuals and proved insufficient. Excess to the extent of Rs. 10 remained uncovered.

F.—Mainly due to low expenditure on pay of teachers and servants.

G. 1.—Due mainly to non-drawal of the allowance for some months by the Superintendent of European Education who was on leave. The grant was increased to Rs. 17,560 by reappropriation in September 1926, out of which Rs. 2,370 were surrendered in March 1927. The surrender was not fully justified.

G. 2.—Due to higher expenditure under "other scholarships." The net grant after reappropriation and surrender stood at Rs. 5,330. The excess therefore remained uncovered.

G. 3.—This provision was made for payment to the United Provinces Government for two candidates anticipated to join the Thomason Civil Engineering Class, Roorkee; but the candidates did not join the class.

ACCOUNT V.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Administration of Justice:				
A. 1.—Law Officers	6,520	5,388	1,132	...
A. 2.—Civil and Sessions Courts ...	65,840	53,592	12,248	...
A. 3.—Courts of Small Causes ...	20,780	18,031	2,749	...
A. 4.—Criminalt Courts	28,860	25,420	3,440	...
A. 5.—Judicial Commissioner. *Non-voted* ...	...	*1,491*	...	*1,491*
A. 5.—Judicial Commissioner. Voted ...	...	6,732	...	6,732
B.—Jails:				
B. 1.—Pay and Allowances of Officers and Establishments. *Non-voted*...	*2,000*	*1,718*	*282*	...
B. 1.—Pay and Allowances of Officers and Establishments. Voted ...	16,680	15,170	1,510	...
B. 2.—Dietary, Clothing, Bedding charges and other Supplies and Services...	32,850	30,423	2,427	...
B. 3.—Contingencies	550	240	310	...
C.—Jail Manufacture	12,420	7,938	4,482	...
D.—Ecclesiastical:				
D. 1.—Ecclesiastical Establishments. Original Rs. *19,900* Supplementary (a) *5,880*	*25,780*	*20,946*	*4,834*	...
D. 2.—Cemetery Establishments ...	*1,000*	*716*	*284*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to low expenditure on account of fees to Pleaders.

A. 2.—Saving occurred under many heads, the main items being leave salary in the General Establishment, and travelling and other allowances in the Process-serving Establishment.

A. 3.—Due to low expenditure on leave salary.

A. 4.—Due to low expenditure and economy.

A. 5.—The establishment was created from 1st March 1927. The expenditure was covered by reappropriation.

B. 1.—Voted.—Due mainly to the provisions for leave salary (Rs. 1,000) and for House rent and other allowances (Rs. 430) not being utilised. Rs. 2,300 were surrendered in March 1927 which was not fully justified as it resulted in a net excess of Rs. 790.

B. 2 and B. 3.—Due to economy.

C.—Due to low expenditure on purchase of raw materials.

D. 1.—Due to appointment of an officer drawing less pay than budgeted for.

(a) Includes an additional allotment of Rs. 6,350 sanctioned on 30th September 1926.

Account V.—Other Expenditure Heads—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Medical:				
E. 1.—Medical Establishment. *Non-voted* ...	*40,700*	*30,576*	*10,124*	...
E. 1.—Medical Establishment. Voted ...	21,080	19,754	1,326	...
E. 2.—Hospitals and Dispensaries ...	29,880	26,948	2,932	...
E. 3.—Grants-in-aid for Medical purposes	51,340	51,340	...	...
E. 4.—Other Expenditure	400	189	211	...
F.—Public Health	4,100	3,620	480	...
G.—Agriculture:				
G. 1.—Agriculture	450	450	...	...
G. 2.—Veterinary charges *Non voted* ...	*700*	*417*	*283*	...
G. 2.—Veterinary charges Voted ...	800	174	626	...
G. 3.—Co-operative credit—				
G. 3 (1).—Grants-in-aid ...	2,000	2,800	...	800
G. 3 (2).—Other charges ...	28,250	25,136	3,114	...
H.—Museum	4,400	3,866	534	...
I.—Other Miscellaneous Departments ...	1,600	5,650	...	4,050

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

E. 1.—*Non-voted.*—Due to the Civil Surgeon being on leave (about Rs. 4,000) and the post of the Additional Civil Surgeon remaining vacant for some time (about Rs. 6,000).

E. 1.—Voted.—Due to low expenditure on leave salary. The net grant stood at Rs. 19,420 after reappropriation.

E. 2.—Mainly due to savings in the establishment charges on account of resignation and retirement (about Rs. 1,700) and in the expenditure for travelling and other allowances (about Rs. 750).

E. 4.—Due to low contingent expenditure.

F.—Due to savings in the pay of establishment on account of a senior vaccinator being dismissed (Rs. 200) and in the expenditure for travelling allowance (Rs. 280).

G. 2.—Voted.—Due to low charge for travelling allowance, for which this provision was intended.

G. 3 (1).—An expenditure of Rs. 800 was incurred for Grant towards Non-Agricultural Societies for which no provision was made.

G. 3 (2).—Due to the provision for leave salary (Rs. 1,000) not being fully utilised, and to the savings in the pay of establishment (Rs. 1,200) and Miscellaneous Office Expenses (Rs. 900).

H.—Due to low expenditure on leave salary.

I.—Mainly due to payment of the claim of the Punjab Government for services rendered by the Punjab Factory Inspection Staff during 1924-25 and 1925-26. Excess to the extent of Rs. 80 remained uncovered.

ACCOUNT V—OTHER EXPENDITURE HEADS—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Famine Relief ... *Original*	...	1,04,000	90,200	13,800	...
Supplementary	(a) 1,04,000				
K.—Miscellaneous charges :					
K. 1.—Grants-in-aid		15,000	15,000	...	...
K. 2.—Other charges		2,100	1,572	528	...
Totals *Non-voted* ...		*70,180*	*55,864*	*14,316*	...
Voted ...		4,49,900	4,09,633	40,267	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.—*concld.*

J.—The supplementary grant was not fully required as the rainfall in 1926 was opportune and the labourers went to their fields.

K. 2.—Saving occurred under sundry heads.

NOTES.

Surrendered to Government :—

Account III—Police.—Rs. 1,310

Account IV.—Education.—Rs. 35,530

Account V.—Other Expenditure Heads—

A. 2.—	Rs. 4,140
A. 3.—	Rs. 1,490
A. 4.—	Rs. 2,800
B. 1.—	Rs. 2,300
B. 2.—	Rs. 430
C.—	Rs. 2,000
E. 1.—	Rs. 1,660
E. 2.—	Rs. 1,720
F.—	Rs. 160
G. 2.—	Rs. 800
G. 3 (2).—	Rs. 1,370
H.—	Rs. 80
J.—	Rs. 9,700
K. 2.—	Rs. 210

Total Rs. 65,700.

(a) Sanctioned by the Legislative Assembly in February 1927.

GRANT No. 79—ANDAMANS AND NICOBAR ISLANDS.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted for Expenditure in respect of the ANDAMANS and NICOBAR ISLANDS.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
Account I.—Convict Settlement Charges ...	*Non-voted*	...	*1,64,711*	*1,41,387*	*23,324*	...
	Voted — Gross	...	33,82,510	29,60,504	4,22,006	...
	Voted — Deductions		—5,53,810	—4,32,476	...	1,21,334
	Voted — Net	...	28,28,700	25,28,028	3,00,672	...
Account II.—Forests ...	*Non-voted*	...	*45,850*	*49,242*	...	*3,392*
	Voted ...	...	12,38,000	11,70,853	67,147	...
Account III.—Other Expenditure Heads		...	5,300	5,022	278	...
Totals ...	*Non-voted*	...	*2,10,561*	*1,90,629*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 19,932.*	
	Voted — Gross	...	46,25,810	41,36,379	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,89,431.	
	Voted — Deductions		—5,53,810	—4,32,476		
	Voted — Net	...	40,72,000	37,03,903	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,68,097.	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

Account I.—Convict Settlement Charges.

1. Sub-head C. 1.—*Non-voted.*—The saving of Rs. 20,276 against the appropriation of Rs. 29,320 was due to (1) the early termination of the Jarawa Expedition and the consequent return of the Officer Commanding, Kachin Force, to Burma in July 1926 and (2) the post of the Commandant, Military Police, having been held by an Officer whose pay was voted.

2.—Sub-head D. 4.—The excess of Rs. 43,665 over the original grant of Rs. 76,000 was due to the purchase of more stores for repair of launches.

3.—Sub-head E. 2.—Total expenditure under the head amounted to Rs. 3,02,608 against the appropriation of Rs. 6,91,000 resulting in a large saving of Rs. 3,88,992 chiefly under sub-head "E. 2 (4).—Other charges" (Rs. 3,87,933) and was mainly due to reduction in convict strength and consequent less provision purchased.

4.—Sub-head G. 2.—The saving of Rs. 27,389 against the original provision of Rs. 54,000 was due to reduction of convict strength and consequent purchase of less fuel.

5.—Sub-head G. 6.—The large excess of Rs. 1,67,590 over the original grant of Rs. 2,50,000 was chiefly due to grant of more "self-supporter" to convicts tickets in Government employment and was met by a reappropriation of Rs. 1,80,000 originally provided under Commissariat supplies (Subhead E. 2).

6.—Sub-head H. 3.—The saving of Rs. 55,892 against the provision of Rs. 1,15,300 was due to the fluctuating nature of expenses depending on the length of stay of steamers in Indian Ports.

Account 11.—Forests.

Sub-head A. 1.—The saving of Rs. 2,40,614 against the original provision of Rs. 9,77,000 was due to less quantity of timber exported than anticipated.

Sub-head A. 3 (2).—The saving of Rs. 29,888 against the provision of Rs. 77,800 was due to (1) full complement of establishment not being employed, (2) labourers being procured at lower rate than estimated, (3) less expenditure on cost of fodder, etc., owing to arrival of elephants late in the year, and (4) excess provision (Rs. 6,800).

Sub-head B. 3.—(Voted).—The saving of Rs. 11,454 against the provision of Rs. 22,850 was due to (1) the special pay of officers which was provided under this head having been adjusted under B. 1 and (2) excess provision.

Account I.—Convict Settlement Charges.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence:						
A. 1.—Pay of Officers	*Non-voted*... *Original*	*84,800*	*83,360*	*81,296*	*2,064*	...
	Non-voted... Supplementary	*—1,440*				
	Voted		30,100	24,742	5,358	...
A. 2.—Pay of Establishments ...			70,910	64,686	6,224	...
A. 3.—Allowances and Expenses.	*Non-voted*... *Original*	...	*3,000*	*5,684*	...	*2,684*
	Non-voted... Supplementary	*(a) 3,000*				
	Voted		32,240	36,357	...	4,117
A. 4.—Grants-in-aid, contributions, etc.	*Non-voted*... *Original*	...	*5,724*	*2,973*	*2,751*	...
	Non-voted... Supplementary	*(b) 5,724*				
	Voted		5,400	5,787	...	387
A. 5.—Passages for families of Self-Supporters			10,000	16,483	...	6,483

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Mainly due to the inclusion of a provision for passage pay (Rs. 2,400) abolished from 1st April 1926.

A. 1.—Voted.—Mainly due to the appointment of the Agricultural Officer on less pay for a part of the year.

A. 2.—Due to the introduction of time scale pay and consequent discontinuance of grant of acting promotions in leave vacancies.

A. 3.—*Non-voted.*—The expenditure includes two wrong adjustments of Rs. 801 and Rs. 657 correctly debitable to B. 3—*Non-voted* and B 3(*a*) respectively. The real excess therefore amounts to Rs. 1,226 due to the adjustment of cost of passage (Rs. 830) and to transfer travelling allowances of newly posted officers. Excess to the extent of Rs. 1,974 remained uncovered.

A. 3.—Voted.—Due mainly to purchase of petrol for stock in advance. The provision was increased to Rs. 44,440 by a reappropriation of Rs. 12,200 sanctioned in December 1926, which was not fully required. A sum of Rs. 3,000 was subsequently surrendered in March 1927 (*See* notes).

A. 4.—*Non-voted.*—Due to the adjustment of passage contribution having been made from 1st April 1926 instead of from 1st April 1924 as originally proposed. (*See* Notes).

A. 5.—Due to the arrival of more families of convicts than anticipated.

(a) Sanctioned on 13th October 1926

(b) Sanctioned on 14th March 1927.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Medical:				
B. 1.—Pay of Officers { *Non-voted* ...	*15,000*	*17,131*	...	*2,131*
B. 1.—Pay of Officers { Voted ...	20,460	21,445	...	985
B. 2.—Pay of Establishments ...	31,320	25,152	6,168	...
B. 3.—Allowances and Contingencies. *Non-voted*... *Original* ...	*1,000*	*96*	*904*	...
B. 3.—Allowances and Contingencies. *Non-voted*... Supplementary (a) Rs. *1,000*				
B. 3.—Allowances and Contingencies. Voted	4,990	3,268	1,722	...
B. 3 (a).—Grants-in-aid, contributions, etc. *Original* ...	*657*	...	*657*	...
B. 3 (a).—Grants-in-aid, contributions, etc. Supplementary (b) *657*				
B. 4.—Medical Supplies	23,500	20,478	3,022	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—*Non-voted.*—Due to (1) promotion of the Senior Medical Officer from Captain to Major and (2) pay drawn by the Officer on special duty in connection with malaria investigation. Excess to the extent of Rs. 931 remained uncovered.

B. 1.—Voted—Due to arrear pay drawn by the Junior Medical Officer and pay of the officer on special duty in connection with malaria investigation.

B. 2.—Due to replacement of senior Sub-Assistant Surgeons by junior men.

B. 3.—*Non-voted*—Due to a sum of Rs. 801 having been wrongly adjusted under A. 3—*Non-voted* instead of under this head.

B. 3.—Voted.—Due to low charges on travelling allowance owing to less number of Sub-Assistant Surgeons having proceeded on leave.

B. 3(a)—*See* A. 3.—*Non-voted.*

B. 4.—Due to certain bills for supplies received having remained unadjusted at the close of the year.

(a) Sanctioned on 13th October 1926.
(b) Sanctioned on 14th March 1927.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Police:				
C. 1.—Pay of Officers. *Non-voted.* *Original* 31,600; Supplementary —2,280	*29,320*	*9,044*	*20,276*	...
C. 1.—Pay of Officers. Voted. *Original* 6,640; Supplementary (a) 12,000	18,640	13,749	4,891	...
C. 2.—Pay of Establishments ...	2,08,660	1,76,669	31,991	...
C. 3.—Allowances, Honoraria, etc. *Non-voted* *Original* ...; Supplementary (b) *950*	*950*	*493*	*457*	...
C. 3.—Allowances, Honoraria, etc. Voted	10,330	24,900	...	14,570
C. 4.—Ordnance Supplies	4,500	11,114	...	6,614
C. 5.—Other Supplies	42,000	26,284	15,716	...
C. 6.—Contingencies	7,250	3,794	3,456	...
C. 7.—*Deduct*—Recoveries from Forest Department	—1,430	—1,950	520	...
D.—Marine:				
D. 1.—Pay of Officers	*9,600*	*9,600*	...	...
D. 2.—Pay of Establishments ...	58,310	45,071	13,239	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—*Non-voted.*—Due to (1) the early termination of the Jarawa expedition and the consequent return of the Officer Commanding, Kachin Force to Burma in July 1926, and (2) the post of the Commandant, Military Police having been held by an officer whose pay was voted.

C. 1.—Voted.—Due mainly to non-drawal of the leave salary of the Commandant, Military Police during the year (about Rs. 1,500), and to the duties of the Commandant and the Deputy Superintendent having been carried on by one officer for some months of the year (about Rs. 4,000).

C. 2.—Due to (1) vacancies in battalion (Rs. 18,800) and (2) early termination of the Jarawa expedition and consequent return of Kachin Force (Rs. 3,800). *See* also C. 3—Voted.

C. 3.—*Non-voted.*—Due to the early termination of the Jarawa expedition.

C. 3.—Voted.—Due to more policemen having gone on leave, and to the cost of village police (Rs. 9,507) adjusted under this head provision for which is included under C. 2. Excess to the extent of Rs. 12,320 remained uncovered.

C. 4.—Due to Jarawa expedition and expenses in connection with the Time Gun. Excess to the extent of Rs. 5,614 remained uncovered.

C. 5.—Due to fewer rations drawn owing to vacancies in the battalion.

C. 6.—Due to less contingent charges.

C. 7.—Due to increase in Forest guards.

D. 2.—Due to vacancies.

(a) Voted by the Legislative Assembly in February 1927.

(b) Includes additional appropriation of Rs. 1,450 sanctioned on 13th October 1926.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Marine—*contd.*				
D. 3.—Allowances and Contingencies — *Non-voted* — *Original* ... Supplementary (a) 420	420	463	..	43
D. 3.—Allowances and Contingencies — Voted	870	621	249	...
D. 4.—Marine Supplies	76,000	1,19,665	...	43,665
E.—Commissariat:				
E. 1.—Establishment—Pay, Allowances and Contingencies. — *Non-voted* — *Original* 15,000 Supplementary (b) 680	15,680	14,607	1,073	...
E. 1.—Establishment—Pay, Allowances and Contingencies. — Voted ...	4,880	5,143	...	263
E. 2.—Commissariat Supplies:				
E. 2 (1).—Bakery	6,91,000	7,488	3,88,992	...
E. 2 (2).—Dairy Farm		12,633		
E. 2 (3).—Slaughter House ...		49,020		
E. 2 (4).—Other Charges		2,32,867		
F.—Miscellaneous Establishments (Other than Jail Establishment)—Pay, Allowances and Expenses:				
F. 1.—Veterinary	4,460	4,847	...	387
F. 2.—Education	29,150	27,397	1,753	...
F. 3.—Treasury, Registration and other Establishments	3,180	3,218	...	38
G.—Miscellaneous Jail Charges:				
G. 1.—Pay and Allowances of Jail Establishment	56,410	49,509	6,901	...
G. 2.—Forest Supplies	54,000	26,611	27,389	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 3.—Voted.—Due to economy.

D. 4.—Due to the purchase of more stores for repair of launches. Excess to the extent of Rs. 165 remained uncovered.

E. 1.—*Non-voted.*—Due to change of incumbent. The supplementary appropriation sanctioned on 13th October 1926 proved unnecessary.

E. 1.—Voted.—Due to an erroneous adjustment of Rs. 1,530 on account of pay of Motor Mechanic under this head instead of under A. 2. But for this misclassification, there would have been a saving of Rs. 1,267 due to fewer hands employed during the year. The excess was further augmented to Rs. 563 due to the appropriation having been reduced by surrender.

E. 2.—Due mainly to reduction in convict strength and consequent less provision purchased; also to charges (Rs. 1,80,000) for subsistence money originally provided under this head having been adjusted under G. 6, to which funds were transferred by reappropriation.

F. 1.—Due mainly to provision made in the original estimate for travelling allowance being insufficient. Excess to the extent of Rs. 127 remained uncovered.

F. 2.—Due to reduction of the posts of Persian and conversation teachers.

F. 3.—Excess remained uncovered.

G. 1.—Due to fewer men having gone on leave.

G. 2.—Due to reduction of convict strength and consequent purchase of less fuel.

(a) Sanctioned on 13th October 1926.

(b) Includes additional appropriation of Rs. 1,530 sanctioned on 13th October 1926.

Account I.—Convict Settlement Charges—*concld.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—Miscellaneous Jail Charges—*contd.*					
G. 3.—Jail Press Supplies		1,000	987	13	...
G. 4.—Clothing		64,880	48,460	16,420	...
G. 5.—Other Supplies		5,63,300	5,39,039	24,261	...
G. 6.—Subsistence Money		2,50,000	4,17,590	...	1,67,590
G. 7.—Contingencies		14,300	12,063	2,237	...
G. 8.—*Deduct*—Recoveries of clothing charges from the Forest Department ...		—380	...	...	380
H.—Charges in connection with S. S. "Maharaja":					
H. 1.—Cost of Coal...		1,03,200	64,880	38,320	...
H. 2.—Charter of Steamer		4,08,000	4,07,610	390	...
H. 3.—Indian Port Expenses, working expenses and Agency fees at ports		1,15,300	59,408	55,892	...
H. 4.—Other charges		44,970	27,392	17,578	...
H. 5.—*Deduct*—Recovery from Forest Department, etc.		—5,52,000	—3,97,824	...	1,54,176
I.—Charges in connection with the S. S. "Shahzada":		Rs.			
I. 1.—Gross Charges.	*Original*	...	2,01,373		
I. 2.—*Deduct*—Recovery from Forest Department, etc.		1,98,000	...	29,329	...
	Supplementary (a)	1,98,000	...	—32,702	
J.—Charges in connection with the R. I. M. S. vessels "Clive".	*Original*	1,21,000	1,22,704	...	1,704
	Supplementary (a)	1,21,000			
Totals	*Non-voted* ...	*1,64,711*	*1,41,387*	*23,324*	...
	Voted Gross ...	33,82,510	29,60,504	4,22,006	...
	Voted Deductions	—5,53,810	—4,32,476	...	1,21,334
	Voted Net ...	28,28,700	25,28,028	3,00,672	...

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

G. 4.—Due to reduction in number of labouring convicts and fall in the price of cloths.

G. 5.—Mainly due to less expenditure on account of passages. The saving was increased to Rs. 1,78,101 by orders of reappropriations sanctioned on different dates.

G. 6.—Due to grant of more "self-supporter" tickets to convicts in Government employment.

G. 7.—Due to some of the telephone rent bills not having been adjusted during the year.

H. 1.—Due to fluctuation in price.

H. 3.—Due to the fluctuating nature of expenses depending on the length of stay of steamers in Indian Ports.

H. 4.—Due to messing of Government servants travelling on duty having been stopped.

H. 5.—The short recovery was due to reduction in the rate of freight; excess remained uncovered.

I.—Due to the fluctuating nature of expenditure under Indian Port Expenses.

J.—Excess remained uncovered.

(a) Voted by the Legislative Assembly in February 1927.

ACCOUNT II.—FORESTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works:				
A. 1.—Timber and other produce removed from the Forest by Government Agency	9,77,000	7,36,386	2,40,614	...
A. 2.—Timber and other produce removed from the Forest by consumers or purchasers	300	674	...	374
A. 3.—Live stock, stores and tools and plant:				
A. 3 (1).—Purchase of cattle ...	84,000	66,777	17,223	...
A. 3 (2).—Feed and keep of cattle ...	77,800	47,912	29,888	...
A. 3 (3).—Purchase of stores and tools and plant	1,40,000	1,30,443	9,557	...
A. 4.—Communications and Buildings:				
A. 4 (1).—Roads and Bridges ...	4,500	3,457	1,043	...
A. 4 (2).—Buildings	20,000	17,442	2,558	...
A. 4 (3).—Other works	10,000	2,412	7,588	...
A. 5. Organisation, improvement and extension of forests	51,100	39,023	12,077	...
A. 6.—Miscellaneous	22,500	20,469	2,031	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to less quantity of timber exported than anticipated.

A. 2.—Due to employment of a munshi.

A. 3. (1).—Due to non-payment of freight bills for elephants not received before the close of the year and less expenditure on purchase of elephants than anticipated.

A. 3 (2).—There was an excess provision of Rs. 6,800 under this head. Excluding this, the saving of Rs. 23,088 was due to (1) full complement of establishment not having been employed, (Rs. 4,379), (2) labourers having been procured at lower rate (Rs. 1,500) and (3) less expenditure on cost of fodder, etc., owing to arrival of elephants late in the year (Rs. 17,209).

A. 3 (3).—Due to certain bills for supplies received not having been adjusted by the Forest officer during the year.

A. 4 (1).—Due to less repairs on account of shortage of labour.

A. 4 (2).—Due to less building work for want of labour.

A. 4 (3).—Due to shortage of labour necessary for construction of Jetty and Sea Wall.

A. 5.—Mainly due to (1) shortage of labour (Rs. 8,880), (2) Survey work not being undertaken (Rs. 1,848) and (3) less sowing and planting (Rs. 854).

A. 6.—Due to certain freight bills not having been adjusted by the Forest Officer before the end of the year.

Account II.—Forests—*concld.*

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
B.—Establishments:		Rs.				
B. 1.—Pay of officers.	*Non-voted.*	*Original* 28,000				
		Supplementary (a) 17,850	*45,850*	*43,354*	*2,496*	...
	Voted		40,500	24,836	15,664	...
B. 2.—Pay of Establishments ...			80,800	63,816	16,984	...
B. 3.—Allowances, Honoraria, etc.	*Non-voted*		...	*5,888*	...	*5,888*
	Voted ...		22,850	11,396	11,454	...
B. 4.—Contingencies			6,650	5,810	840	...
C.—*Deduct*—Probable savings			—3,00,000	...	...	3,00,000
Totals	*Non-voted* ...		*45,850*	*49,242*	...	*3,392*
	Voted ...		12,38,000	11,70,853	67,147	...

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

B. 1.—*Non-voted.*—Due to (1) the Chief Forest Officer having gone on leave out of India in February 1927 and (2) the inclusion of a provision for the passage pay of officers (Rs. 1,200) abolished from 1926.

B. 1.—Voted.—Mainly due to the pay of an officer (Rs. 15,350) having been transferred to non-voted head.

B. 2.—Due to (1) full complement of establishment not having been entertained and (2) fewer men having gone on leave.

B. 3.—*Non-voted.*—Due to change of classification of travelling allowance of non-voted officers from voted to non-voted. Excess remained uncovered.

B. 3.—Voted.—Due to (1) the special pay of officers, which was provided under this head, having been adjusted under B 1. and (2) excess provision. (*See* Note 2) *See* also B. 3.—Non-voted.

B. 4.—Due to economy.

C.—Fully realised.

(a) Rs. 15,350 sanctioned on 11th October 1926 and Rs. 2,500 on 17th February 1927.

Account III.—Other Expenditure Heads.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Stamps	300	263	37	...
B.—Miscellaneous	5,000	4,759	241	...
Total ...	5,300	5,022	278	...

NOTES.

Account I.—Convict Settlement Charges.

1. The following amounts aggregating Rs. 5,950 were surrendered to Government.

A. 3.—Rs. 3,000.

B. 3.—Rs. 1,000.

C. 3.—Rs. 1,450.

D. 3.—Rs. 200.

E. 1.—Rs. 300.

2. Sub-head A. 4.—Provision is made under this sub-head for expenditure on several Government institutions. The question of the accuracy of treating the charge on these institutions as grants-in-aid under " Superintendence " is under consideration.

3. Sub-head H.—*Unauthorised or irregular expenditure of public money.*—In the charter party with a Steamship Company for hiring a ship, it was laid down that the ' wages ' of the establishment would be borne by the Agents. Payments of a total sum of Rs. 22,778 were however, made by a Government official upto December 1924 on account of ' overtime fees ' to the establishment. In connection with the bills for January and February 1925, the Government of India on a report made by the Local Administration decided (in June 1925) that the term ' wages ' appearing in the charter party included ' overtime fees ' which should also be borne by the Agents.

Account II.—Forests.

1. Surrendered to Government:—

B. 1.—Rs. 15,350.

B. 2.—Rs. 2,500.

Total Rs. 17,850

2. Sub-head B. 3.—Voted.—Includes expenditure to the extent of Rs. 6,333 representing Central Government's share of expenditure in connection with the investigation of timber markets in foreign countries, against a provision of Rs. 10,000. No detailed audit was applied on this expenditure as the necessary scrutiny was applied departmentally under the orders of Government.

3. *Losses.*—A loss of Rs. 570-8-0 being the cost of empty drums found missing in a certain forest division was written off in September 1927. The loss occurred owing to the fact that no accounts of the empty drums were maintained. Regular accounts have been started from April 1925.

Profit and Loss Account of S.S. "Maharaja" for the year 1926-27.

Receipt.		Expenditure.		Difference.
Voyage No.	Amount.	Particulars.	Amount.	Amount.
	Rs.		Rs.	Rs.
220	32,519	H. 1. Cost of coal	64,343	
221	23,064	H. 2. Charter	4,07,610	
222	40,460	H. 3. Indian Port Expenses	62,986	
223	26,055	Working Expenses and Agency fees		
224	27,580	H. 4. Other charges—		
225	18,851	Cost of Water	339	
226	54,873	Messing charges	6,314	
227	29,741	Miscellaneous Expenses	735	
228	43,797	Establishment charges	12,172	
229	21,908	Allowance to Shipping officer	3,600	
230	36,257			
231	59,766			
Totals	4,14,961		5,58,099	1,43,138

Note.—See paragraph 87 (1) of the Report.

Port Blair :
Dated 30th October 1927.
S. T. NATESAN,
Clerk.

S. B. TRENOWETH, R. I. M.,
Engineer Lieutenant Commander,
Shipping officer.

Profit and Loss Account of Bakery for the year 1926-27.

Dr.	Rs.	Cr.	Rs.
Value of Bread, etc., on hand at the beginning of the year ...	7	Realised by sale of Bread, etc.	13,962
Value of Equipment on hand	486	Value of stock on hand at the close of the year	4
Value of Store used in manufacture-	12,254	Value of Equipment on hand (less depreciation at 10 per cent.)	438
Value of other stores	97		
Hire of Building	240		
Staff and supervision—			
Coolies	396		
Bakers	450		
Clerical	240		
Sub Executive	360		
		Loss ...	126
Total ...	14,530	Total ...	14,530

F. M. WARDLE, Captain,
Executive Commissariat Officer,
Port Blair.

Note.—Some discrepancies have been noticed in the course of verification of this account with the accounts maintained by the Accountant General, Central Revenues, and they are under correspondence with the Chief Commissioner, Port Blair, for reconciliation.

Profit and Loss Account of Dairy Farm for the year 1926-27.

Dr.	Rs.	Cr.	Rs.
Value of Stock on hand at the beginning of the year	18,698	Value of Stock on hand at the close of the year	16,367
Value of Equipment at the biginning of the year	3,757	Value of Equipment on hand at the close of the year ...	3,906
Value of Equipment purchased and repairs	149	Realised by sale of—	
Cost of feed	7,737	Milk	8,375
Labour—Attendants	1,224	Butter	3,539
Milkers	924	Cream	703
Coolies, etc.	2,772	Hides and Skins	137
Transport charges	1,369	Animals	2,192
Buildings—Hire of Stalls	2,100	Miscellaneous receipts	36
Staff and Supervision—			
Clerical	353		
Sub-Executive	2,400		
Veterinary	351		
Superior	1,410		
Interest on Capital outlay	1,130		
Value of milk purchased	3,970		
Miscellaneous expenditure	1,791		
Total ...	50,135	Loss ...	14,880
		Total ...	50,135

F. M. WARDLE, Captain,
Executive Commissariat Officer,
Port Blair.

Note.—Some discrepancies have been noticed in the course of verification of this account with the accounts maintained by the Accountant General, Central Revenues, and they are under correspondence with the Chief Commissioner, Port Blair, for reconciliation.

Profit and Loss Account of Slaughter House for the year 1926-27.

Dr.	Rs.	Cr.	Rs.
Value of cattle in stock at the beginning of the year	6,051	Value of stock in stalls	6,349
Value of Equipment at the beginning of the year	287	Value of Equipment	345
Value of cattle purchased locally	3,229	Realised by sale of—	
Value of cattle imported from India	38,200	Beef	24,524
Cost of feed	10,690	Mutton	16,676
Equipment purchased and repairs	58	Hides and Skins	3,237
Labour—Attendants	2,544	Offals	249
Butchers	672	Animals	1,289
Transport men for carts, boats, etc.	264	Miscellaneous receipts	390
Transport cart hire	91		
Buildings—Hire of cattle stalls, house, meat-shed	696		
Staff and Supervision—			
Clerical	360		
Sub-Executive	900		
Veterinary	342		
Superior	1,410		
Interest on capital outlay	317		
Miscellaneous expenditure	359		
		Loss ...	13,301
Total ..	66,470	Total ...	66,470

F. M. WARDLE, Captain,

Executive Commissariat Officer,
Port Blair.

H 2

Note.— Some discrepancies have been noticed in the course of verification of this account with the accounts maintained by the Accountant General, Central Revenues, and they are under correspondence with the Chief Commissioner, Port Blair, for reconciliation.

GRANT No. 80.—RAJPUTANA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
Account I.—Police	*Non-voted* ...	...	*43,030*	*42,668*	*362*	...
	Voted Gross	...	3,54,660	3,45,901	8,759	...
	Voted Deductions	...	—10,360	—10,360	...	...
	Voted Net	...	3,44,300	3,35,541	8,759	...
Account II.—Political	*Gross*	...	*6,72,440*	*6,77,452*	...	*5,012*
	Deductions	...	*—18,580*	*—17,294*	...	*1,286*
	Net ...	...	*6,53,860*	*6,60,158*	...	*6,298*
Account III.—Other Expenditure Heads.	*Non-voted* ...	...	*48,710*	*49,630*	...	*920*
	Voted Gross	...	1,92,450	1,34,310	58,140	...
	Voted Deductions	...	—750	—752	2	...
	Voted Net	...	1,91,700	1,33,558	58,142	...
Totals.	*Non-voted* Gross	... ...	*7,64,180*	*7,69,750*		*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 5,570.*
	Non-voted Deductions	... ...	*—18,580*	*—17,294*		
	Non-voted Net	... ...	*7,45,600*	*7,52,456*		*Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 6,856.*
	Voted ... Gross	... ...	5,47,110	4,80,211		Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 66,899.
	Voted ... Deductions	... ...	11,110	—11,112		
	Voted ... Net	... ...	5,36,000	4,69,099		Saving of Net Expenditure (Voted) compared with Net Grant Rs. 66,901.

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNT.

ACCOUNT I—POLICE.

Sub-head B. 7.—Excess expenditure of Rs. 6,939 as compared with the appropriation of Rs. 11,230 was mainly due to the cost of special patrol supplied by the Bombay, Baroda and Central India Railway for the protection of metre gauge line.

ACCOUNT II—POLITICAL.

Sub-head A. 3.—Excess expenditure of Rs. 12,414 as compared with the appropriation of Rs. 56,740 was mainly due to cost of passage granted under Superior Civil Services Rules.

ACCOUNT III—OTHER EXPENDITURE HEADS.

Sub-head B. 1.—Actual expenditure amounted to Rs. 19,503 against appropriation of Rs. 2,150, resulting in an excess of Rs. 17,353 which was due to entertainment of new temporary establishment in connection with the creation of the Rajputana and Central India Opium Contraband Department.

Sub-head I.—The provision of Rs. 60,000 was intended for expenditure on scarcity works in Ajmer-Merwara but was erroneously included in the Rajputana Demand.

ACCOUNT I.—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force :				
District Police :				
A. 1.—*District Superintendents and Assistants* — *Original* ... Rs. 37,100; Supplementary —11,300	25,800	26,332	...	532
A. 2.—Police Force	35,080	33,211	1,869	...
A. 3.—Office Establishment	18,320	18,809	...	489
A. 4.—Allowances, Honoraria, etc. — *Non-voted.* — *Original* ... ; Supplementary (a) 2,800	2,800	2,623	177	...
A. 4.—Allowances, Honoraria, etc. — Voted	13,030	8,436	4,594	...
A. 5.—Supplies and Services and Contingencies	10,870	14,790	...	3,920
B.—Railway Police—				
B. 1.—Officers — *Non-voted* — *Original* 26,400; Supplementary —13,140	13,260	13,285	...	25
B. 1.—Officers — Voted	7,620	6,320	1,300	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Excess to the extent of Rs. 422 remained uncovered.

A. 3.—Out of the excess Rs. 399 remained uncovered.

A. 4.—Voted.—Due to (i) change of classification from voted to non-voted of travelling allowance of officers whose pay is non-voted (Rs. 2,800), (ii) lesser amount of travelling (Rs. 750) and (iii) smaller expenditure on grain compensation and house rent and other allowances (Rs. 1,000). As a result of the original appropriation having been reduced by reappropriations and surrender a sum of Rs. 456 remained uncovered.

A. 5.—Mainly due to charges (Rs. 6,000) for patrolling the railway line during the passage of special trains of His Excellency the Viceroy for which no provision existed in the budget, partially counterbalanced by savings (Rs. 2,000) due to expenditure on purchase and repair of tents and postage and telegram charges being smaller than anticipated.

B. 1.—*Non-voted.*—Excess remained uncovered.

B. 1.—Voted.—Due to non-utilisation of the provision for leave salary (Rs. 1,200).

(a) Is the net appropriation and includes an additional allotment of Rs. 3,000 sanctioned on 14th September 1926.

Account I.—Police—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Railway Police—*concld.*				
B. 2.—Police Force	1,73,650	1,67,103	6,547	...
B. 3.—Office Establishment	10,830	10,511	319	...
B. 4.—Travelling Allowance ... *Non-voted.* *Original.* ... Rs.	*1,170*	*428*	*742*	...
Supplementary. *1,170 (b)*				
Voted ...	18,400	16,366	2,034	...
B. 5.—Other Allowances, Honoraria, etc. ...	14,280	14,469	...	189
B. 6.—Supplies and Services	8,810	7,704	1,106	...
B. 7.—Contingencies	11,230	18,169	...	6,939
B. 8.—Amount paid to R. M. Railway as share of rent of Railway quarters ...	32,540	30,013	2,527	...
B. 9.—*Deduct*—Recoveries from R. M. Railway—Cost of escorts and treasure guards	—10,360	—10,360	...	...
Totals ... *Non-voted* ...	*43,030*	*42,668*	*362*	...
Voted Gross ...	3,54,660	3,45,901	8,759	...
Deductions	—10,360	—10,360	...	...
Net ...	3,44,300	3,35,541	8,759	...

Explanations of the Causes of Variation between Expenditure and Grant.—*concld.*

B. 2.—Due mainly to vacancies and non-utilisation of the provision for leave salary (Rs. 2,200). The grant was reduced to Rs. 1,64,810 by reappropriation resulting in an uncovered excess of Rs. 2,293.

B. 4.—*Non-voted.*— } Due to less touring.
B. 4.—Voted.— }

B. 6.—Due mainly to smaller expenditure on arms and accoutrements.

B. 7.—Mainly due to the cost (Rs. 5,510) of special patrol supplied by the Bombay, Baroda and Central India Railway for the protection of metre gauge line.

B. 8.—Due to lower expenditure on water and conservancy charges and rent of railway quarters.

(b) Is the net appropriation and includes an additional allotment of Rs. 1,600 sanctioned on 14th September 1926.

ACCOUNT II.—POLITICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Political Agents:				
A. 1.—Pay of Officers. — *Original* ... 2,57,970; Supplementary —34,870	2,23,100	2,33,324	...	10,224
A. 2.—Pay of Establishment. — *Original* ... 1,50,810; Supplementary —1,480	1,49,330	1,43,768	5,562	...
A. 3.—Allowances, Honoraria, etc. — *Original* ... 57,860; Supplementary —1,120	56,740	69,154	...	12,414
A. 4.—Supplies and Services. — *Original* ... 8,460; Supplementary —150	8,310	7,917	393	...
A. 6.—Contingencies. — *Original* ... 62,680; Supplementary —2,030	60,650	50,819	9,831	...
A. 7.—Deduct—*Charges recovered from other Governments, Departments, etc.*	—13,580	—12,294	...	1,286
B.—Miscellaneous—Mina Corps:				
B. 1.—Pay of Officers. — *Original* ... 59,130; Supplementary —4,820	54,310	49,843	4,467	...
B. 2.—Pay of Establishments. — *Original* ... 58,340; Supplementary —100	58,240	58,102	138	...
B. 3.—Allowances, Honoraria, etc. — *Original* ... 35,300; Supplementary ... 5,430	40,730	43,823	...	3,093
B. 4.—Supplies and Services ...	7,800	7,949	...	149
B. 5.—Contingencies	13,230	12,753	477	...
B. 6.—Deduct—*Charges recovered from other Governments, Departments, etc.*	—5,000	—5,000	...	...
Totals — *Gross* ...	6,72,440	6,77,452	...	5,012
Deductions ...	—18,580	—17,294	...	1,286
Net	6,53,860	6,60,158	...	6,298

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due mainly to payment of leave salary and change of incumbents. As a result of the original appropriation having been reduced by reappropriation, the uncovered excess amounted to Rs. 10,594.

A. 3.—Due mainly to cost of passage granted as the result of an amendment of the Superior Civil Services Rules introduced during the year. Excess to the extent of Rs. 12,324 remained uncovered.

A. 6.—Due to low expenditure mainly on service stamps and office contingencies in the several Political Agencies in Rajputana.

A. 7.—Excess to the extent of Rs. 926 remained unregularised.

B. 1.—Due mainly to the adjustment of lodging allowance under B. 3, provision for which was included under this sub-head.

B. 3.—*See* B. 1. above. Excess to the extent of Rs. 1,273 remained uncovered.

Account III.—Other Expenditure Heads.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	6,000	5,708	292	...
B.—Excise:				
B. 1.—District Executive Establishment...	2,150	19,503	...	17,353
B. 2.—*Deduct*—Amount recovered from Abu Municipality	—750	—752	2	...
C.—Stamps	500	...	500	...
D.—Administration of Justice.	24,300	18,158	6,142	...
E.—*Ecclesiastical*— *Original* Rs. 3,100; Supplementary —1,390	*1,710*	*2,630*	...	*920*
F.—Education:				
F. 1.—University:				
F. 1 (1).—Pay of Furlough Reserve officers. *Non-voted.* *Original* 12,400; Supplementary—12,400	...	...	...	...
F. 1 (1).—Pay of Furlough Reserve officers. Voted	2,000	802	1,198	...
F. 1 (2).—Grants to Non-Government Arts Colleges	53,420	53,418	2	...
F. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools ...	28,780	27,046	1,734	...
F. 3.—Scholarships	300	624	...	324

Explanations of the Causes of Variation between Expenditure and Grant.

B. 1.—Due to new temporary establishment for the Rajputana and Central India Opium Contraband Department having been sanctioned during the course of the year.

C.—The grant was increased to Rs. 2,500 by reappropriation to meet the cost of stamps supplied by the Karachi Stamps depot. No debit was however raised, owing to the decision that the adjustment of the cost of stamps supplied from Provincial Stores to the minor local Governments will be made with effect from the accounts for 1927-28.

D.—Due mainly to non-utilisation of the provision for leave salary (Rs. 1,200) and expenditure on rewards having been charged to sub-head B. 1. due to the creation of the Rajputana and Central India Opium Contraband Department.

E.—Due mainly to erroneous adjustment under this sub-head of the leave salary of an officer debitable to Ajmer-Merwara Grant. Excess remained uncovered.

F. 1. (1).—Voted.—Due to expenditure having been erroneously debited to Ajmer-Merwara grant.

F. 3.—Due to larger payments of scholarships having been sanctioned during the year.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concld.*

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			Rs.	Rs.	Rs.	Rs.
G.—Medical			4,600	5,426	...	826
H.—Public Health			3,300	179	3,121	...
I.—Famine Relief			60,000	...	60,000	...
J.—Miscellaneous	*Non-voted*		*47,000*	*47,000*	...	...
	Voted		7,100	3,446	3,654	...
Totals	*Non-voted*		*48,710*	*49,630*	...	*920*
	Voted	Gross	1,92,450	1,34,310	58,140	...
		Deductions	—750	—752	2	...
		Net	1,91,700	1,33,558	58,142	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

G.—Provision for leave salary proved inadequate. Due to the grant having been reduced by reappropriation sanctioned on 10th March 1927, the uncovered excess amounted to Rs. 1,116.

H.—Due to entertainment of plague establishment only for a part of the year.

I.—The provision was intended for expenditure on scarcity works in Ajmer-Merwara, but was erroneously included in the Rajputana Demand.

J.—Voted.—Due to provision of Rs. 3,000 for charges in connection with patrolling railway line during the passage of special trains of high officials having been transferred by reappropriation to Account I—Sub-head A. 5. to which expenditure was debited.

NOTES.

1. Out of the voted grants the following amounts aggregating Rs. 47,600 were surrendered to Government.

ACCOUNT I.

	Rs.
Sub-head A. 4	3,000
Sub-head B. 4	1,600

ACCOUNT III.

Sub-head I	43,000

GRANT No. 81.—CENTRAL INDIA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for Expenditure in respect of the CENTRAL INDIA AGENCY.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue.	*Non-voted*	*76,000*	*65,650*	*10,350*	...
	Voted ...	60,500	62,376	...	1,876
Account II.—Police ...	*Non-voted*	*17,400*	*12,873*	*4,527*	...
	Voted ...	2,22,800	2,13,748	9,052	...
Account III.—Political ...	*Gross ...*	*5,30,470*	*5,10,715*	*19,755*	...
	Deductions	*—2,770*	*—3,504*	*734*	...
	Net ...	*5,27,700*	*5,07,211*	*20,489*	...
Account IV.—Other Expenditure Heads.	*Non-voted*	*51,900*	*32,141*	...	*241*
	Voted ...	3,06,700	2,73,228	33,472	...
Totals — *Non-voted* — *Gross ...*		*6,55,770*	*6,21,379*		*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 34,391.*
Non-voted — *Deductions*		*—2,770*	*—3,504*		
Non-voted — *Net ...*		*6,53,000*	*6,17,875*		*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 35,125.*
Voted		5,90,000	5,49,352		Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 40,648.

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNT.

1. The saving of Rs. 21,335 against the appropriation of Rs. 2,71,400 under "A. 1.—Non-voted" in "Account III-Political" is mainly due to the post of the Political Agent in Baghelkhand having remained vacant for eight months.

2. The saving of Rs. 32,901 against the grant of Rs. 59,500 under sub-head I. 1 in "Account IV—Other Expenditure Heads" represents unallotted balance of the Contract Grant which remained at the disposal of the local Administration.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue { *Non-voted*	*25,400*	*25,424*	...	*24*
A.—Land Revenue { Voted	2,200	2,909	...	709
B.—Excise:				
B. 1.—District Executive Establishment : *Rs.*				
B. 1(1).—Pay of Officers. { *Non-voted* { *Original* 30,600; Supplementary —15 300	*15,300*	*12,097*	*3,203*	...
B. 1(1).—Pay of Officers. { Voted	380	1,361	...	981
B. 1(2).—Pay of Establishments ...	19,960	24,349	...	4,389
B. 1(3).—Allowances, Honoraria, etc. { *Non-voted* { *Original* ...; Supplementary 2,300(a)	*2,300*	*769*	*1,531*	...
B. 1(3).—Allowances, Honoraria, etc. { Voted	4,150	4,044	106	...
B. 1(4).—Supplies and Services ...	12,450	10,046	2,404	...
B. 1(5).—Contingencies	3,260	3,730	...	470
B. 1(6).—Grants-in-aid, Contributions, etc.	540	495	45	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Compensation to the family of Rao Koshalji of Hirapur is paid in three instalments, each for Rs. 727-7-0 according to the Hindi Calendar year. During the year 1926-27 four instalments were drawn, the additional instalment being arrears of the previous year. The excess remained uncovered.

B. 1 (1).—*Non-voted.*—Due to the Excise Commissioner being on leave for 8 months, no whole time officer was appointed in his place, his duties being carried out by the Political Agent in Bhopal who was given an allowance of Rs. 500 per mensem.

B. 1. (1).—Voted.—Due to the new appointment of an Opium Purchasing Officer in connection with the purchase of hard opium by the Government of India. Excess to the extent of Rs. 851 remained uncovered.

B. 1. (2).—Due to the appointment of Excise Superintendent and entertainment of temporary establishment in connection with the purchase of hard opium by the Government of India.

B. 1 (3).—*Non-voted.*—Due to less expenditure under travelling allowance of officers. The supplementary appropriation proved too high.

B. 1 (3)—Voted.—The provision was reduced to Rs. 2,290 by surrender resulting in an uncovered excess of Rs. 1,754.

B. 1 (4).—Due to less purchases under 'opium.'

B. 1 (5).—Due to extra contingent expenditure consequent on the purchase of hard opium by the Government of India. The excess remained uncovered.

(a) Sanctioned on 14th September 1926.

Account I.—Direct Demands on the Revenue.—*concld.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
B.—Excise—*contd.*					
B. 2.—Compensations	*Non-voted*	*33,000*	*27,360*	*5,640*	...
	Voted	210	210	...	...
B. 3.—Other charges		3,350	1,451	1,899	...
C.—Stamps		1,600	1,623	...	23
D.—Forest		11,000	10,833	167	...
E.—Registration		1,400	1,325	75	...
Totals	*Non-voted*	*76,000*	*65,650*	*10,350*	...
	Voted	60,500	62,376	...	1,876

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

B. 2.—*Non-voted.*—Due to less payment to Indore Durbar on account of Excise Compensation. This saving was proposed to be surrendered to the Government of India, but it was not accepted by the Finance Department being too late.

B. 3.—Due to less expenditure under the head "Rewards for detection of offences" than anticipated.

C.—The small excess remained uncovered.

Account II.—Police.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police:					
A. 1.—District Superintendents and Assistants	*Non-voted*	*14,800*	*11,184*	*3,616*	...
	Voted	1,200	10,866	334	...

Explanations of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted.*—Due to saving under leave salary (Rs. 3,000) and under Passage pay (Rs. 600). The saving of Rs. 3,600 was proposed to be surrendered to the Government of India but was not accepted by the Finance Department being too late.

A. 1.—Voted.—The net grant after reappropriations stood at Rs. 10,660, resulting in an uncovered excess of Rs. 206.

ACCOUNT II.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs	Rs.
A.—District Executive Force—District Police—*contd.*				
A. 2.—Police Force	1,54,490	1,45,842	8,648	...
A. 3.—Office Establishment	13,340	14,554	...	1,214
A. 4.—Allowances, Honoraria, etc. *Non-voted* *Original* ... (Rs.)				
Non-voted Supplementary 2,006(a)	*2,600*	*1,689*	*911*	...
Voted	17,420	17,439	...	19
A. 5.—Supplies and Services, and Contingencies	26,350	25,047	1,303	...
Total ... *Non-voted*...	*17,400*	*12,873*	*4,527*	...
Total ... Voted ...	2,22,800	2,13,748	9,052	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 2.—Mainly due to the strength having remained below the sanctioned scale owing to frequent casualties among the constable ranks, and retirement of men on pension.

A. 3.—Due to no provision having been made for leave salary. The excess remained uncovered. Rs. 300 were reappropriated from this head, which was not justified.

A. 4.—*Non-voted.*—Due to less expenditure under travelling allowance of officers.

A. 4.—Voted.—The net grant after reappropriations and surrender stood at Rs. 15,610 resulting in a net excess of Rs. 1,829.

A. 5.—Due to economy.

(a) Sanctioned on 14th September 1926.

ACCOUNT III.—POLITICAL—(*ALL NON-VOTED*).

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Political Agents:				
A. 1.—Pay of Officers. (Rs. *Original* 2,76,200; Supplementary —4,800)	*2,71,400*	*2,50,065*	*21,335*	...
A. 2.—Pay of Establishments ... (*Original* 1,40,720; Supplementary—1,000)	*1,39,720*	*1,35,370*	*4,350*	...
A. 3.—Allowances, Honoraria, etc. (*Original* 49,240; Supplementary —1,900)	*47,340*	*46,603*	*737*	...
A. 4.—Supplies and Services ...	*9,260*	*8,906*	*354*	...
A. 5.—Contingencies	*61,530*	*69,051*	...	*7,521*
A. 6.—Grants-in-Aid	*720*	*720*	...	...
A. 7.—Deduct—*Charges recovered from Other Governments, Departments, etc.*	*—2,770*	*—3,504*	*734*	...
B.—Entertainment charges	*500*	...	*500*	...
Totals { *Gross* ...	*5,30,470*	*5,10,715*	*19,755*	...
Deductions ...	*—2,770*	*—3,504*	*734*	...
Net ...	*5,27,700*	*5,07,211*	*20,489*	...

EXPLANATIONS of the Causes of the Variation between Expenditure and Appropriation.

A. 1.—Due to the post of the Political Agent in Baghelkhand having remained vacant for eight months. Rs. 21,000 were proposed to be surrendered to the Government of India but not accepted by the Finance Department being too late.

A. 2.—Due to non-utilisation of the provision for leave salary.

A. 5.—Due to increased expenditure on Jail Contingencies owing to the increased number of prisoners. The excess, which remained uncovered, was increased to Rs. 9,521 by reappropriation.

A. 7.—Due to recoveries of the previous year.

B.—No charges were incurred.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—General Administration—District Establishment:				
A. 1.—Charges of Manpur Pergannah ...	10,100	8,850	1,250	...
A. 2.—Establishment charges paid to other Governments, etc.... ...	1,500	...	1,500	...
B.—Administration of Justice:				
B. 1.—Civil and Sessions Courts:				
B. 1 (1).—Pay of Officers ...	20,510	20,472	38	...
B. 1 (2).—Pay of Establishments ...	15,640	15,001	639	...
B. 1 (3).—Other Charges ...	8,430	8,338	92	...
B. 2.—Other Expenditure ...	8,120	12,354	...	4,234
C.—Jails and Convict Settlements	4,600	2,603	1,997	...
D.—Ecclesiastical:				
D. 1.—Ecclesiastical Establishments: Rs.				
D. 1 (1).—Church of England. { *Original 32,900* Supplementary *—3,900*	*29,000*	*29,661*	...	*661*
D. 1 (2)—Other Churches ...	*400*	*355*	*45*	...
D. 2.—Cemetery Establishment ...	*1,700*	*1,386*	*314*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to low expenditure under "Pay of Establishment" and "Allowances."

A. 2.—Due to the abolition of the audit of Excluded Local Funds.

B. 1 (2).—Due to saving under leave salary.

B. 2.—Mainly due to (1) appointment of special Magistrate and his staff for trying Insurance defalcation case at Indore, (Rs. 1,850), (2) large amount of Railway fare paid to witnesses summoned from long distances (Rs. 950), and (3) the demand for the services of Public Prosecutor to conduct prosecution on behalf of the Crown (Rs. 1,450).

C.—Due to less expenditure under Supplies and Services, Contingencies and Jail Manufacture than originally anticipated.

D. 1 (1).—Due to excess expenditure under Travelling Allowance of Officers. Excess to the extent of Rs. 141 remained uncovered.

D. 2.—Due to less expenditure under contingencies.

Account IV.—Other Expenditure Heads—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Education :				
E. 1.—University—Grants to Non-Government Arts Colleges	50,000	50,000	...	...
E. 2.—Grants-in-aid to Non-Government Secondary Schools	20,060	20,327	...	267
E. 3.—Grants-in-Aid to Non-Government Primary Schools	22,840	24,733	...	1,893
E. 4.—Inspection—Scholarships and Miscellaneous Expenditure	6,100	6,113	...	13
F.—Medical :				
F. 1.—Medical Establishment { *Non-voted* ...	*800*	*739*	*61*	...
Voted	4,470	4,673	...	203
F. 2.—Hospitals and Dispensaries :				
F. 2. (1)—Grants-in-Aid to Medical Institutions	22,540	22,633	...	93
F. 2. (2)—Other Expenditure ...	28,990	27,694	1,296	...
G.—Public Health	1,000	...	1,000	...
I.—Miscellaneous :				
I. 1.—Grants-in-Aid	59,500	26,599	32,901	...
I. 2.—Other Expenditure	22,300	22,838	...	538
Totals ... { *Non-voted* ...	*31,900*	*32,141*	...	*241*
Totals ... { Voted ...	3,06,700	2,73,228	33,472	...

Explanations of the Causes of Variation between Expenditure and Grant—*contd.*

E. 2 and E. 3.—Due to additional grants having been sanctioned by the Local Administration. Taking these two sub-heads together, the net excess after reappropriation stood at Rs. 270 which remained uncovered.

F. 2 (1).—The excess remained uncovered.

F. 2 (2).—Due to saving under 'cost of medicines.'

G.—No charges were incurred. This provision is made in the Budget every year to meet the expenditure on any epidemic disease.

I. 1.—The saving represents the unallotted balance of the Contract Grant which remained at the disposal of the local Administration. See Notes.

I. 2.—Due to excess expenditure under 'Durbar Presents.' Excess to the extent of Rs. 38 remained uncovered.

Notes.

1. Surrendered to Government :—

Account I.—Direct Demands on the Revenue—
B. 1 (3)—Rs. 2,300

Account II.—Police—
A. 4.—Rs. 2,600

Total Rs. 4,900

2. Account IV.—Subhead I. 1.—An annual Contract Grant of Rs. 1,93,738 has been placed at the disposal of the Agent to the Governor General in Central India, out of which the following charges are met :—(*i*) 29.—Political—Contingencies, (*ii*) 31—Education—Entire charge, (*iii*) 32—Medical—Contingencies and Grants-in-aid and (*iv*) 47—Miscellaneous—Grants-in-aid. The balance of the Contract Grant which is left after making adequate provisions for anticipated charges under all the items mentioned above is included in the ordinary provision for item (*iv*), so that it may subsequently be utilised by reappropriations in the course of the year to meet unforeseen charges under the other three items.

GRANT No. 82—HYDERABAD.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to defray Salaries and Other Expenses of the HYDERABAD RESIDENCY.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Political	*Gross*	*2,85,290*	*2,75,006*	*10,284*	...
	Deductions	*—54,790*	*—54,911*	*121*	...
	Net	*2,30,500*	*2,20,095*	*10,405*	...
Account II.—Other Expenditure Heads.	*Non-voted*	*60,000*	*55,735*	*4,265*	...
	Voted Gross	2,93,560	2,65,556	28,004	...
	Voted Deductions	—2,16,560	—2,16,566	6	...
	Voted Net	77,000	48,990	28,010	...
Totals	*Non-voted Gross*	*3,45,290*	*3,30,741*		*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 14,549.*
	Non-voted Deductions	*—54,790*	*—54,911*		
	Non-voted Net	*2,90,500*	*2,75,830*		*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 14,670.*
	Voted Gross	2,93,560	2,65,556		Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 28,004.
	Voted Deductions	—2,16,560	—2,16,566		
	Voted Net	77,000	48,990		Saving of Net Expenditure (Voted) compared with Net Grant Rs. 28,010.

Account I.—Political (*all non-voted*).

Service.		Rs.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
			Rs.	Rs.	Rs.	Rs.
A.—Political Agents:						
A. 1.—Pay of Officers.	*Original* ...	*1,37,200*	*1,27,200*	*1,22,859*	*4,341*	...
	Supplementary ...	*—10,000*				
A. 2.—Pay of Establishments.	*Original* ...	*1,00,000*	*91,510*	*88,719*	*2,791*	...
	Supplementary ...	*—8,500*				
A. 3.—Allowances, Honoraria, etc.		...	*27,200*	*30,359*	...	*3,159*
A. 4.—Supplies and Services ...		...	*13,150*	*12,523*	*627*	...
A. 5.—Secret Expenses		...	*500*	*522*	...	*22*
A. 6.—Contingencies		...	*25,530*	*20,024*	*5,506*	...
A. 7.—Deduct—Charges recovered from other Governments, Departments, etc.	*Original* ...	*—41,790*	*—54,790*	*—54,911*	*121*	...
	Supplementary ...	*—13,000*				
B.—Entertainment Charges ...		...	*200*	...	*200*	...
Totals ...	*Gross* ...		*2,85,290*	*2,75,006*	*10,284*	...
	Deductions ...		*—54,790*	*—54,911*	*121*	...
	Net ...		*2,30,500*	*2,20,095*	*10,405*	...

Explanations of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due to non-utilisation of the provision for Passage pay (Rs. 2,400) and partial utilisation of the provision for 'Allowance to the Additional Judge in the Court of the Resident.'

A. 2.—Due to non-utilisaton of the provision for leave salary in full.

A. 3.—Mainly due to expenditure on account of cost of passage (Rs. 2,670) adjusted in the accounts of March 1927-Final, for which no provision was made, and also due to excess expenditure under "Travelling allowance of Officers". Excess to the extent of Rs. 2,659 remained uncovered.

A. 4.—Saving occurred under the head "Purchase and Maintenance of Motor Cars etc." expenditure under which is of a fluctuating nature.

A. 6.—Mainly due to low expenditure under "Maintenance and renewal of Agency House furniture".

B.—The expenditure under this head is of a fluctuating nature.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	300	180	120	...
B.—Stamps	600	503	97	...
C.—Registration	100	94	6	...
D.—Administration of Justice	5,700	5,429	271	...
E.—Police:				
E. 1.—District Executive Force—District Police—Hyderabad Amalgamated Police				
	Rs.			
E. 1(1).—Pay and Allowances of Officers and Establishments. *Non-voted.* *Original* 13,000 Supplementary —1,000	*12,000*	*10,823*	*1,177*	...
E. 1(1).—Pay and Allowances of Officers and Establishments. Voted	2,12,250	1,95,116	17,134	...
E. 1(2).—Supplies and Services and Contingencies	24,390	19,454	4,936	...
E. 1(3).—*Deduct*—Amounts recovered from Residency Bazar Fund, Secunderabad Local Abkari Fund and His Exalted Highness the Nizam's Government ...	—2,16,560	—2,16,566	6	...
E. 2.—District Executive Force—Other Police—Pay, Allowances and Expenses	10,720	9,830	890	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A.—Mainly due to non-drawal of pension by a pensioner throughout the year.

D.—Due mainly to less expenditure than provided for under 'Diet and Road money to witnesses and accused persons' which is a fluctuating item. The saving was further augmented by a reappropriation of Rs. 590.

E. 1 (1).—*Non-voted.*—Due mainly to a low paid Officer being posted in place of one (who proceeded on leave to England) for whose pay the provision was made, and to non-utilisation of the provision for 'Passage Pay' (Rs. 600).

E. 1 (1).—Voted.—Due mainly to low charges for the pay of Head Constables, constables, etc., on account of vacancies (Rs. 14,550), and to less charges under 'Travelling and other allowances (Rs. 3,400). (*See* Notes).

E. 1 (2).—Partly due to the non-supply before the end of the year 1926-27 of Ordnance Stores from Madras and the consequent non-adjustment of their cost (Rs. 1,884), and partly to economy.

E. 2.—Due to adjustment of only eleven months' bills, during the year, which are encashed by His Exalted Highness the Nizam's Government.

Account II.—Other Expenditure Heads—*concld.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Ecclesiastical:				
F. 1.—Ecclesiastical Establishments:				
F. 1(1).—Church of England—				
Pay of Chaplains, etc. — *Original* Rs. 32,400; *Supplementary* 1,000	*33,400*	*33,852*	...	*452*
F. 1(2).—Church of England—				
Other Charges — *Original* 5,000; *Supplementary* 5,000	*10,000*	*7,413*	*2,587*	...
F. 1(3).—Church of Scotland ...	*1,900*	*1,397*	*503*	...
F. 2.—Cemetery Establishment ...	*2,700*	*2,250*	*450*	...
G.—Education:				
G. 1—Grants-in-aid to Non-Government Secondary, Primary and Special Schools and for encouragement of literature	17,850	14,500	3,350	...
G. 2.—Inspection and Miscellaneous Expenditure	1,250	1,250	...	...
H.—Medical	7,100	5,917	1,183	...
I.—Public Health:				
I. 1.—Grants-in-aid	10,000	10,000	...	...
I. 2.—Other charges	...	897	...	897
J.—Miscellaneous	3,300	2,386	914	...
Totals — *Non-voted*	*60,000*	*55,735*	*4,265*	...
Totals — Voted — Gross ...	2,93,560	2,65,556	28,004	...
Totals — Voted — Deductions ...	—2,16,560	—2,16,566	6	...
Totals — Voted — Net ...	77,000	48,990	28,010	...

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

F. 1 (1).—The excess remained uncovered.

F. 1 (2).—The supplementary appropriation of Rs. 5,000, which was not fully justified was made on the actuals of the first six months. The saving occurred under 'Travelling allowance' which could not be foreseen.

F. 1. (3).—The saving occurred under 'Travelling allowance' which could not be foreseen.

F. 2.—Due to low charges under 'Office Expenses and Miscellaneous'.

G. 1.—Due mainly to the grant to the St. George's Grammar School, Hyderabad not having been paid before the end of the year.

H.—Due to low charge on the purchase of medicines.

I. 2.—Due to charges on account of huts erected by members of the Secunderabad District Police Force, to meet which a provision of Rs. 1,500 was made by reappropriation.

J.—The provision under this head is chiefly on account of 'Miscellaneous Assignments and Compensations,' the expenditure under which is subject to transfers of payment of pensions to and from Hyderabad as desired by the pensioners. The saving was however augmented by a further reappropriation of Rs. 3,300.

Note.

1 (1) Voted—Rs. 11,520 were surrendered to Government.

GRANT No. 83.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted for Expenditure under the control of the SECRETARY OF STATE.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—*India Office Establishment:*					
A. 1.—Salaries { *Original* 19,86,000; Supplementary —67,000		*19,19,000*	*18,79,176*	*39,824*	...
A. 2.—Deduct—Recoverable from Home Government. { *Original* —10,42,000; Supplementary +4,000		*—10,38,000*	*—10,37,970*	...	*30*
A. 2 (1).—Miscellaneous Receipts ...		*—21,000*	*—22,082*	*1,082*	...
B.—India Office Expenses:					
B. 1.—Postage and Telegrams to India...		65,000	57,761	7,239	...
B. 2.—National Health Insurance { *Original* ... 4,000; Supplementary ... 1,000		*5,000*	*6,170*	...	*1,170*
B. 3.—Office Contingencies. { *Non-voted.* { *Original* ...; Supplementary 12,000		*12,000*	*9,546*	*2,454*	...
Voted		2,30,000	1,64,350	65,650	...

NOTE.

In this appropriation account the excesses where covered, as shewn by the Accountant General, India Office, have been so indicated in the Explanations. But as no further information is available in the Office of the Accountant General, Central Revenues, it is not known whether other excesses remained covered or uncovered.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due partly to payments being carried forward to 1927-28 and partly to economies affected in staff.

B. 1.—Due mainly to the savings in the cost of telegrams.

B. 3.—Voted and *Non-voted.*—The "voted" saving is partly due to the reclassification to non-votable of Rs. 12,000 in respect of items covered by the provisions of the Government of India (Civil Services) Act, 1925, and partly to delay in connection with maintenance work at the India Office. The "Non-voted" provision was required to cover expenditure formerly votable but rendered non-votable by the provisions of the Government of India (Civil Services) Act, 1925.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—India Office Expenses—*contd.*				
B. 4.—Miscellaneous Expenditure. — *Non-voted.* — *Original* 12,000; Supplementary 10,000	*22,000*	*3,550*	*18,450*	...
B. 4.—Miscellaneous Expenditure. — Voted	12,000	15,230	...	3,230
B. 5.—*Deduct*—Recoverable from Home Government	—98,000	—90,830	...	7,170
Deduct—Miscellaneous Receipts ...	—1,000	—18	...	982
C.—India Audit Establishment:				
C. 1.—Salaries — *Original* 1,60,000; Supplementary —6,000	*1,54,000*	*1,53,868*	...	*1,868*
C. 3.—Deduct—Recoverable from Home Government. — *Original* —68,000; Supplementary +33,000	*—35,000*	*—35,250*	*250*	...
C. 4.—Deduct—Chargeable to High Commissioner. — *Original* —62,000; Supplementary —13,000	*—75,000*	*—75,000*	...	...
D.—Expenditure in connection with the League of Nations:				
D. 1.—Grants-in-aid towards expenses of Secretariat	5,50,000	5,44,150	5,850	...
D. 2.—Other Expenditure: — *Non-voted.* — *Original* ...; Supplementary 2,000	*2,000*	*6,025*	...	*4,025*
D. 2.—Other Expenditure: — Voted	79,000	31,435	47,565	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 4.—*Non-voted.*—The original grant of Rs. 12,000 has been erroneously obtained under this head. It was estimated for under the sub-head "Administration in India" and should have been so classified under "E.—Miscellaneous Civil Charges." The supplementary appropriation of Rs. 10,000 was required to provide for charges formerly classified as votable but which were rendered non-votable by the provisions of the Government of India (Civil Services) Act, 1925.

B. 4.—Voted.—Due to heavy expenditure on Law charges, mainly in respect of costs in the suit of Mrs. Madden *vs.* Lord Winterton. At the time of framing the Budget it was anticipated that those costs would be paid in 1925-26. The excess has been covered by reappropriation.

D. 2.—Voted.—Mainly due to the fact that a prince who was already in Europe attended the Assembly, whereas provision had been made for the expense of a prince coming specially from India.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges:							
(1)—Customs				2,000	2,168	...	168
(2)—Forest	*Non-voted.*	*Original* ...		*2,000*	*1,618*	*382*	...
		Supplementary	*2,000*				
	Voted			...	652	...	652
(3)—*General Administration. (India).*	*Original* ...			*22,000*	*26,943*	...	*4,943*
	Supplementary ...		*22,000*				
(4)—Administartion of Justice ...				20,000	6,735	13,265	...
(5)—Jails and Convict Settlements.	*Non-voted.*	*Original* ...		*1,000*	*165*	*835*	...
		Supplementary	*1,000*				
	Voted			1,000	...	1,000	...
(6)—Police				2,000	1,287	713	...
(7)—*Ports and Pilotage*				*1,000*	...	*1,000*	...
(8)—Scientific Departments.	*Non-voted*	*Original* ...	*5,000*	*9,000*	*8,125*	*875*	...
		Supplementary	*4,000*				
	Voted ...			42,000	28,702	13,298	...
(9)—Education				1,000	...	1,000	...
(10)—Medical	*Non-voted* ...			*10,000*	*4,881*	*5,119*	...
	Voted ...			5,000	5,871	...	871
(11)—Public Health.	*Non-voted.*	*Original* ...		*8,000*	*7,258*	*742*	...
		Supplementary	*8,000*				
	Voted ...			11,000	11,848	...	848

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. (2).—Voted.—Due to travelling expenses of an officer attending the World's Forestry Conference at Rome, regarding which no information was available when the Budget was framed, Covered by reappropriation.

E. (3).—An original appropriation of Rs. 12,000 should have been classified to this head (*see* explanation under B. 4—Non-voted above) making the total allotment Rs. 34,000. The saving of Rs. 7,057 (Rs. 34,000—Rs. 26,943) is due to the transfer to the High Commissioner of the issue of leave and overseas sterling pay of officers of the Secretariat.

E. (4).—The provision (for balance of costs in action Rex *vs.* Boulton Bros.) proved to be more than was required.

E. (5).—Voted.—Largely due to delay in publication of volumes of "Fauna Indica."

E. (10).—Voted.—The expenditure on leave allowances was greater than anticipated; the excess has been covered by reappropriation.

E. (11).—Voted.—The excess has been covered by reappropriation.

Service.			Rs.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—*contd.*							
(12)—Agriculture.	*Non-voted.*	*Original*	...	*1000*	*865*	*135*	...
		Supplementary	*1,000*				
	Voted			18,000	15,175	2,825	...
(13)—Industries		...	...	1,000	...	1,000	...
(14)—Aviation		...	...	3,000	1,863	1,137	...
(15)—Miscellaneous Department.	*Non-voted.*	*Original*	*3,000*	*4,000*	*3,136*	*864*	...
		Supplementary	*1,000*				
	Voted	...	...	59,000	49,682	9,318	...
(16)—Currency...		...	...	5,000	6,050	...	1,050
(17)—Mint		...	...	1,000	164	836	...
Miscellaneous—Indian Civil Service—							
(18)—Grants to Universities			...	45,500	45,500	...	...
(19)—Examination Expenses			...	30,000	49,479	...	19,479
(20)—International Labour Conference.	*Non-voted*	*Original*	*5,000*	*7,000*	*5,957*	*1,043*	...
		Supplementary	*2,000*				
	Voted	...	...	10,000	3,669	6,331	...
(21)—Royal Commission on Currency and Exchange.	*Non-voted.*	*Original*	*29,000*	*35,000*	*34,711*	*289*	...
		Supplementary	*6,000*				
	Voted		...	29,000	17,983	11,017	...
(22)—Other Commissions and Committees.	*Non-voted.*	*Original*	...	*1,000*	*995*	*5*	...
		Supplementary	1,000				
	Voted		...	1,500	80	1,420	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. (12).—Voted.—Mainly due to the fact that the contribution towards the International Veterinary Bureau has not yet been claimed.

E. (15).—Voted.—Due to delays in the completion of cataloguing and similar work.

E. (16).—Fees for designs of currency notes were heavier than was expected. The excess has been covered by reappropriation.

E. (19).—Chiefly due to expedition by the Civil Service Commissioners and the Stationery Office in the presentation of their claims. It has been covered by reappropriation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—*concld.*				
(23) *Secret Service Expenditure* ...	*60,000*	*60,000*	...	...
(24)—Grants-in-aid	12,500	12,500	...	...
(25)—Relief and repatriation of destitute Natives of India ...	10,000	7,309	2,691	...
(26)—Royal Commission on Agriculture in India. *Non-voted.* *Original* ...	*27,000*	*28,453*	...	*1,453*
(26)—Royal Commission on Agriculture in India. *Non-voted.* Supplementary 27,000				
(26)—Royal Commission on Agriculture in India. Voted ...	...	715	...	715
(27)—Imperial Conference. *Non-voted* *Original* ...	*10,000*	*10,295*	...	*295*
(27)—Imperial Conference. *Non-voted* Supplementary *10,000*				
(27)—Imperial Conference. Voted	...	157	...	157
(28)—Other Charges. *Non-voted* *Original* 35,000	*25,000*	*23,621*	*1,379*	...
(28)—Other Charges. *Non-voted* Supplementary —10,000				
(28)—Other Charges. Voted	1,63,500	1,04,025	59,475	...
Exchange *Non-voted* *Original* 3,72,000	*3,95,000*	*3,76,412*	*18,588*	...
Exchange *Non-voted* Supplementary 23,000(a)				
Exchange Voted ...	4,37,000	3,74,258	62,742	...
Totals *Non-voted* *Gross*	*27,32,000*	*26,53,770*		
Totals *Non-voted* *Deductions*	*—11,69,000*	*—11,70,302*		
Totals *Non-voted* *Net*	*15,63,000*	*14,83,468*		
Totals Voted Gross	18,46,000	15,58,798		
Totals Voted Deductions	—99,000	—90,848		
Totals Voted Net	*17,47,000*	14,67,950		

Saving of Gross Expenditure (Non-voted) compared with Gross appropriation Rs. 78,230.

Saving of Net Expenditure (Non-voted) compared with Net appropriation Rs. 79,532.

Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,87,202.

Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,79,050.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

E. (26) and E. (27).—No information regarding this expenditure was forthcoming when the Budget was framed. The votable excess has been covered by reappropriation.

E. (28).—Voted.—The provision for miscellaneous expenditure proved to be in excess of requirements.

Exchange.—Due to less expenditure having been incurred for sterling payments in England.

NOTE.

Additional non-voted allotments, if any (as distinguished from reappropriations) and the dates of sanction of such allotments have not been given in the statements received from the Accountant General, India Office and the Chief Accounting Officer to the High Commissioner, and these have not been therefore mentioned in the footnotes of this and the succeeding appropriation account, unlike other accounts.

(a) Sanctioned in 19th March 1927.

GRANT No. 84.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for EXPENDITURE UNDER THE CONTROL OF THE HIGH COMMISSIONER.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—High Commissioner's Establishment: Rs.				
A. 1.—Salaries—General: Non-voted: Original 96,000; Supplementary —3,000	*93,000*	*88,191*	*4,809*	...
A. 1.—Salaries—General: Voted ...	1,14,000	1,17,870	...	3,870
A. 2.—Salaries—Accounts Department.-: Non-voted: Original 1,35,000; Supplementary —5,000	*1,30,000*	*1,21,831*	*8,169*	...
A. 2.—Salaries—Accounts Department.-: Voted ...	1,63,000	1,61,609	1,391	...
B.—High Commissioner's Office Expenses:				
B. 1.—Postage and Telegrams to India ...	30,000	27,264	2,736	...
B. 2.—*National Health Insurance*: Original 8,000; Supplementary 2,000	*10,000*	*8,928*	*1,072*	...
B. 3.—Office Contingencies: Non-voted: Original ...; Supplementary 3,000	*3,000*	*2,175*	*825*	...
B. 3.—Office Contingencies: Voted ...	76,000	71,159	4,841	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted and *Non-voted*.—Death of an officer whose salary was "Non-voted" caused a swing over from "Non-voted" to "Voted." Some addition to Messenger and Typist staff was also necessary.

A. 2.—*Non-voted*.—Due to resignation of an officer, the vacancy being filled by an officer whose pay is voted.

A. 2.—Voted.—The saving was increased to Rs. 4,391 by reappropriation.

B. 2.—*Non-voted*.—Travelling expenses of certain members of the staff provided for under 'Voted' but reclassified as "Non-voted" in accordance with the Government of India Act, 1925.

B. 3.—Voted.—To cover an unforecasted payment of Rs. 20,000 to architect for plans, etc., of the new office, Rs. 6,000 was sanctioned by reappropriation. The total saving (Rs. 10,841) is due to minor savings in the estimates for the various items. Rs. 1,000 of saving was transferred to C. 2.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Education Department :				
C. 1.—Salaries	44,000	44,370	...	370
C. 2.—Other Expenses	43,000	40,919	2,081	...
D.—Colonial Departmental charges for issue of Leave, Pay, etc.	15,000	8,677	6,323	...
E.—Stores Department :	Rs.			
E. 1.—Salaries { *Non-voted* { *Original* 5,98,000 Supplementary —32,000	*5,66,000*	*5,57,031*	*8,969*	...
E. 1.—Salaries { Voted	3,47,000	3,29,529	17,471	...
E. 2.—Wages of Artificers, Labourers, etc.	2,00,000	1,96,430	3,570	...
E. 3.—Professional Inspection of Stores ...	4,80,000	5,40,840	...	60,840
E. 4.—Office Contingencies, etc. { *Non-voted* { *Original* ... Supplementary. *38,000*	*38,000*	*39,002*	...	*1,002*
E. 4.—Office Contingencies, etc. { Voted ...	2,98,000	2,04,792	93,208	...
F.—India Office Audit Establishment (portion relative to High Commissioner's Work). { *Original* *62,000* Supplementary *13,000*	*75,000*	*75,000*	...	...
G.—*Deduct*—Recoveries :				
G. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government ...	—6,65,000	—6,26,773	...	38,227

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Due to the introduction of an incremental scale.

C. 2.—Rs. 2,000 reappropriated to other head from savings, but Rs. 1,000 later transferred from B. 3 for anticipated payments did not materialise.

D.—Mainly due to a reduction in the rate of commission charged on payments in Australia. Rs. 2,000 surrendered.

E. 1.—*Non-voted.*—Due to decrease in cost of living bonus and to unforeseen retirements.

E. 1.—Voted.—Mainly due to decrease in bonus. Rs. 3,000 surrendered.

E. 3.—Increase in expenditure connected with the inspection of stores for the Indian State Railways, including liabilities brought forward from 1925-26. Rs. 3,840 remained uncovered.

E. 4.—*Non-voted.*—Travelling expenses of the members of the staff whose salaries are not subject to vote, which were provided for under 'Voted' in the Budget.

E. 4.—Voted.—Excluding minor variations under certain subheads, saving mainly due to (*i*) transfer to "Non-voted" (Rs. 39,000), (*ii*) expenditure on account of contribution to General Average (Rs. 23,000) and (*iii*) recoveries on account of Packing (Rs. 23,000); Rs. 55,000 surrendered and Rs. 20,000 re-appropriated to other heads.

G. 1.—For reasons given in the note (see note) Rs. 29,000 surrendered after allowing for carry over of payments for stores to 1927-28.

Net decrease due to the following :—(*i*) Decrease of Rs. 12,500 in recovery from "Security Printing Press," owing to adjustment of payments through the Remittance Account ; (*ii*) decrease of Rs. 52,980 from "State Railways" owing to carry over of payments and to the transfer to Receipt Head (Rs. 44,230) ; (*iii*) decrease of Rs. 3,520 from "Vizagapatam Harbour" owing to carry over and to transfer to Receipt Head (Rs. 780) ; and (*iv*) increase of Rs. 1,770 under "Posts and Telegraphs" after transfer of Rs. 1,260 to Receipt Head.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
G.—*Deduct*—Recoveries—*contd.*			Rs.	Rs.	Rs.	Rs.
G. 2.—Surcharges on Stores supplied to Provincial Governments ...			—1,05,000	—1,37,634	32,634	...
G. 3.—Provincial Government's share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. ...			—1,13,000	—1,38,488	25,488	...
G. 4.—Provincial Government's share of the cost of the High Commissioner's Education Department...			—97,000	—1,09,759	12,759	...
G. 5.—Allowances by the Inland Revenue (Home Government) on account of assessment of Income Tax at the High Commissioner's Office			—20,000	—20,000	...	...
G. 6.—Other Recoveries			—1,80,000	—2,05,437	25,467	...
H.—Miscellaneous Civil Charges :		Rs.				
H. 1.—Leave salary, etc., of Indian Establishments ...	*Non-voted*	*Original*	*22,40,000*	*21,50,000*	*21,26,404*	*23,596*	...
		Supplementary	*—90,000*				
	Voted			4,11,000	3,81,154	29,846	...
H. 2.—Allowances and Fees to Scholars and Probationers	*Non-voted*	*Original*	...	*300*	*254*	*46*	...
		Supplementary	*300*				
	Voted			92,000	49,279	42,721	...
H. 3.—Indian Trade Commissioner and Establishment in London	*Non-voted*	*Original*	*31,000*	*21,000*	*17,414*	*3,586*	...
		Suppplementary	*—10,000*				
	Voted			22,000	24,486	...	2,486

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 2.—Net increase Rs. 11,634 (Rs. 21,000 being surrendered) due in general to purchases of stores being greater than originally anticipated.

G. 3.—Budget was based mainly on actual recoveries in 1924-25. Rs. 17,000 surrendered.

G. 4.—Same as G. 3. Rs. 3,000 surrendered.

G. 6.—Mainly an increase in the recoveries of the overhead charges in connection with packing of stores for India (Rs. 29,040), due to an increase in the volume of stores dealt with.

H. 1.—*Non-voted.*—Due to the allowance for contingencies made under the 23 individual heads comprising the demand not having been utilised in full. Rs. 450 from 'Non-voted' and Rs. 20,000 from Voted reappropriated by High Commissioner to other heads.

H. 2.—Voted.—Saving mainly due to provision for the following not having been utilised :—(*i*) Award of new Scholarships (Rs. 8,000), and (*ii*) expenses for the training of Forest Probationers to be selected in 1926-27 ; no expenditure incurred on this account, owing to the revised arrangements for their training in India (Rs. 31,000). Rs. 38,300 surrendered.

H. 3.—*Non-voted.*—Due to the provision of Rs. 13,000 included in the Budget for the deputation of a Geological Survey Officer being not utilised, no such officer being available for full time.

H. 3.—Voted.—The original provision was for Trade Commissioner's Establishment and for Publicity Officer. Actual expenditure under these heads were Rs. 9,560 and Rs. 9,510.

The excess was due to the transfer of the Curator, Show Room (Rs. 4,360), under this Department and the appointment of a Timber Expert (Rs. 1,060).

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
H.—Miscellaneous Civil Charges—*contd.*		Rs.	Rs.	Rs.	Rs.	Rs.
H. 4.—Expenditure in connection with appointments to the Indian Services.	*Non-voted* — *Original*	...				
	Non-voted — Supplementary	200	200	168	32	...
	Voted	...	11,000	10,647	353	...
H. 5.—Special Commissions of Enquiry and Committees.	*Non-voted* — *Original*	...				
	Non-voted — Supplementary	21,000	21,000	21,209	...	209
	Voted	...	...	28,529	...	28,529
H. 6.—British Empire Exhibition		...	...	—489	489	...
H. 7.—Grants-in-aid		...	9,000	6,260	2,740	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 5.—Voted.—Includes the following :—

Bombay Back Bay Enquiry Committee—

	Grant.	Expenditure.
		Rs.
Pay of officers and establishment	..	12,930
Travelling expenses	..	5,420
Other Expenses	..	8,390
Indian Tariff Board	..	1,789

Pay.—Original estimate approved by the Standing Finance Committee was Rs. 10,750 made up of Rs. 8,100 for two non-official members from India and Rs. 2,650 for the Technical Assistant, but actual payments were Rs. 9,270 and Rs. 3,390 respectively, owing mainly to payments expected to be made in India having been made in England. In addition, Rs. 270 was paid to Chief Engineer, Back Bay Scheme, on account of compensatory allowance, which was not forecasted.

Travelling expenses.—Rs. 4,000 sanctioned by the Finance Department based on detail furnished to the Standing Finance Committee. Excess (Rs. 1,420) mainly due to payment (Rs. 1,000) to the non-official member from the United Kingdom on account of out-of-pocket expenses ; Rs. 500 provided by High Commissioner by reappropriation.

Other expenses.—Mainly on account of (1) charges for shorthand notes and typo-lithographic copies of the proceedings (Rs. 7,060), and (2) accommodation (Rs. 400). Rs. 5,000 provided by Finance Department and Rs. 2,500 by High Commissioner.

Indian Tariff Board.—Due to travelling expenses and passage to India of an officer of the Imperial Government whose services have been loaned to the Government of India as Technical expert.

H. 6.—Belated receipts from sale of Indian Pavilion, etc.

H. 7.—Includes the following :—

	Grant.	Expenditure.
	Rs.	Rs.
Burma Society	4,000	3,750
Indian students	5,000	1,550
Donations to Medical Institutions	..	960

Indian Students.—Fewer applications from deserving candidates. Rs. 1,000 surrendered.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
H.—Miscellaneous Civil Charges—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
H. 8.—Unforeseen charges. *Non-voted* Original ...					
Non-voted Supplementary	650	*650*	*740*	...	*90*
Voted	...	3,000	239	2,761	...
H. 9.—Other Charges	...	55,000	37,251	17,749	...
Deduct—Receipts from sale of Maps ...	...	—1,000	—3,439	2,439	...
Exchange *Non-voted* Original	*10,56,000*				
Non-voted Supplementary	*—5,000*	*10,51,000*	*10,39,762*	*11,238*	...
Voted	...	4,11,000	3,53,913	57,087	...
Totals *Non-voted*	...	*41,59,150*	*40,98,109*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation, Rs. 61,041.*	
Voted ... Gross ...	...	28,23,000	26,31,289	Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 1,91,711.	
Voted ... Deductions	...	—11,80,000	—12,38,121		
Voted ... Net ...	...	16,43,000	13,93,168	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,49,832.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

H. 8.—Voted.—Rs. 1,360 surrendered and Rs. 350 reappropriated to other heads.

H. 9.—Includes the following items of charges :—

	Grant. Rs.	Expenditure. Rs.
(a) Honorarium for completing Flora of the Upper Gangetic plain	1,000	..
(b) Books and Periodicals	3,000	1,938
(c) Cost of Books published in England . . .	21,000	18,165
(d) Relief and Repatriation	30,000	17,148
Total .	55,000	37,251

Saving Rs. 17,749.

(a) The work is to be completed in India. Rs. 1,000 surrendered. (b) Based on actuals for 1925-26, further Rs. 1,000 provided by reappropriation, but actual payments fell far short of expectations. (c) Budget provision was entirely for the publication of Sir Aurel Stein's Report, the actual expenditure on which was Rs. 12,350. Saving of Rs. 8,650 due to liabilities carried forward mainly in respect of printing and plates. Further Rs. 8,000 (rounded) was provided by reappropriation for Dr. Francke's Report, Part II (Rs. 2,760), and Catalogue of Coins in the Indian Museum, Calcutta, Vol. IV (Rs. 4,500). Payments against this provision were Rs. 3,080 and Rs. 2,730 respectively; increase of Rs. 320 in the former due to final payments being slightly more than anticipated, and decrease of Rs. 1,770 in the latter on account of savings on estimate and liabilities carried forward (Rs. 1,000). (d) Expenditure is below the average of past years. Rs. 7,000 surrendered.

H. Deduct sale of Maps—Rs. 2,000 surrendered.

Exchange.—Due to less expenditure in England than estimated. Rs. 29,000 surrendered from the voted head.

NOTES.

1. G. 1. and G. 2.—Up to 30th September 1926 two separate surcharges were levied—one at 2 per cent. on the cost of stores to cover departmental expenses, and the second at 1 per cent.

on the cost of stores for marine insurance, etc. (*vide* Article 177 of the Account Code). From 1st October 1926 these separate surcharges were merged into a combined surcharge of 2½ per cent. on cost of stores *plus* freight to cover both departmental expenses and marine insurance. On the assumption that the entire recovery from the combined surcharge would be taken in reduction of expenditure, the deduction from the grant on account of these recoveries, originally calculated at 2 per cent. on cost of stores for the full year, was increased in the Revised Estimate to allow for the additional credit during the last six months arising from the substitution of 2½ per cent. on cost of stores *plus* freight for 2 per cent. on cost of stores. The grants were modified on this basis by the Finance Department. It was finally decided, however, that the portion of the combined surcharge representing Marine Insurance, etc., should be transferred to the receipt head "Miscellaneous". The amount so transferred was Rs. 57,100, made up of Rs. 46,270 from G. 1. and Rs. 10,830 from G. 2.

2. *See* Note under the Appropriation Account of Grant No. 83—Expenditure in England under the control of the Secretary of State.

ECCLESIASTICAL—(*All Non-voted*).

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"28—ECCLESIASTICAL."				
A.—Ecclesiastical Establishment—Church of England:				
A. 1.—Stipends of Bishops ... — *Original* ... Rs. 1,23,580; *Supplementary* —14,000	*1,09,580*	*1,03,184*	*6,396*	...
A. 2.—Pay of Chaplains, etc., Madras. — *Original* ... 2,04,960; *Supplementary*—31,000	*1,73,960*	*1,05,999*	*67,961*	...
A. 3.—Pay of Chaplains, etc., Bombay. — *Original* ... 2,22,420; *Supplementary*—45,997	*1,76,423*	*1,63,266*	*13,157*	...
A. 4.—Pay of Chaplains, etc., Bengal. — *Original* ... 1,09,600; *Supplementary*—35,948	*73,652*	*77,010*	...	*3,358*
A. 5.—Pay of Chaplains, etc., United Provinces. — *Original* ... 2,43,800; *Supplementary*—59,500	*1,84,300*	*1,80,236*	*4,064*	...
A. 6.—Pay of Chaplains, etc., Punjab. — *Original* .. 1,95,200; *Supplementary*—12,552	*1,82,648*	*1,70,867*	*11,781*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due mainly to the Lord Bishop at Nagpur being on leave out of Asia for more than 6 months. An excess of Rs. 171 in Bombay remained uncovered.

A. 2.—Excluding the anticipated savings of Rs. 60,100 (*vide* subhead A. 15), the net saving amounted to Rs. 7,861 due mainly to leave out of India of some of the chaplains and to the inclusion of a provision for passage pay abolished from 1st April 1926.

A. 3.—Due mainly to the officers for whose pay provision was made in the Indian Estimates being on leave in England.

A. 4.—The reduction of the provision by Rs. 35,948 was not quite justified. The original appropriation was reduced in anticipation of saving due partly to leave vacancies and partly to non-utilization of the provisions for leave salary and Passage Pay. The excess remained uncovered.

A. 5.—Due to certain chaplains being on leave out of India.

A. 6.—Due to the posts of two chaplains remaining vacant for a portion of the year.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishment—Church of England—contd.					
A. 7.—Pay of Chaplains, etc., Burma.	*Original* ... 60,843	50,237	42,088	8,149	...
	Supplementary—10,606				
A. 8.—Pay of Chaplains, etc., Bihar and Orissa.	*Original* ... 35,917	22,163	24,611	...	2,448
	Supplementary—13,754				
A. 9.—Pay of Chaplains, etc., Central Provinces.	*Original* ... 89,300	61,650	62,051	...	401
	Supplementary—27,650				
A. 10.—Pay of Chaplains, etc., Elsewhere.	*Original* ... 58,400	56,600	55,513	1,087	...
	Supplementary —1,800				
A. 11.—Pay of Establishments.	*Original* ... 80,282	84,700	81,064	3,636	...
	Supplementary 4,418				
A. 12.—Allowances, Honoraria, etc.	*Original* ... 2,60,294	2,81,613	2,83,161	...	1,548
	Supplementary 21,319				
A. 13.—Supplies and Services and Contingencies.	*Original* ... 79,649	85,453	82,474	2,979	...
	Supplementary 5,804				

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

A. 7.—Due to absence on leave of some chaplains (Rs. 3,600) and to the inclusion of provision for passage pay abolished from 1926-27 (Rs. 4,549).

A. 8.—The reduction of provision which was based on 10 months' actuals did not prove quite justified. The excess remained uncovered.

A. 9.—The excess remained uncovered.

A. 10.—Due to Chaplains being away on leave out of India.

A. 11.—Mainly due to the saving in Bengal (Rs. 2,888) on account of the actual expenditure under the revision scheme being less than anticipated. Small savings occurred in almost all the provinces partially counterbalanced by excesses in the Punjab (Rs. 443) and in Bihar and Orissa (Rs. 106), which remained uncovered.

A. 12.—Due to excess expenditure in Madras (Rs. 3,147), in Central Provinces (Rs. 849) and in the Punjab (Rs. 14,656 against an appropriation of Rs. 29,311), partly counterbalanced by savings in other provinces. The excess was due to greater expenditure under passages than anticipated and remained uncovered. In Madras the original appropriation of Rs. 35,198 was reduced by a surrender of Rs. 1,500, which was not justified as it increased the excess.

A. 13.—Is the net result of small savings aggregating Rs. 3,785 in almost all the provinces partly counterbalanced by small excesses in India (Rs. 197), Bengal (Rs. 130), Bihar and Orissa (Rs. 11) and Burma (Rs. 468). The excesses to the extent of Rs. 20 in Bengal, Rs. 56 in India and the whole excesses in Bihar and Orissa and Burma remained uncovered.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropria'ed.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishment—Church of England—concld.				
A. 14.—Grants-in-Aid : Rs.				
A. 14. (1).—In lieu of Chaplains reduced. { *Original* ... 1,40,200; *Supplementary* —25,000	1,15,200	1,15,550	...	350
A. 14 (2).—In lieu of Allowance to Clergymen of the Additinal Clergy Society	2,00,000	1,99,720	280	...
A. 15.—Deduct—*Probable Savings* ...	—60,100	...	...	60,100
B.—Ecclesiastical Establishment—Church of Scotland :				
B. 1.—Pay of Chaplains, etc. { *Original* ... 1,27,430; *Supplementary* —43,350	84,080	80,233	3,847	...
B. 2.—Other charges. { *Original* ... 74,690; *Supplementary*... —3,020	71,670	65,250	6,420	...
C.—Ecclesiastical Establishment—Church of Rome. { *Original* ... 34,307; *Supplementary* ...—302	34,005	34,057	...	52
D.—Cemetery Establishment :				
D. 1.—Grants-in-aid. { *Original* ... 1,000; *Supplementary*... 1,814	2,814	2,814	...	...
D. 2.—Other charges. { *Original* ... 1,04,689; *Supplementary*... —834	1,03,855	1,00,411	3,444	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

A. 14. (1).—The small excess (India) remained uncovered.

A. 15.—Fully realised.

B. 1.—Saving occurred mainly in India (Bangalore Rs. 6,348) due to (1) the posting of a junior chaplain in place of a senior one and (2) abolition of passage pay. This was partly counterbalanced by excesses mainly in the Punjab (Rs. 3,393) due to extension of the senior Chaplain's service for three months more for which no provision was made. The saving of Rs. 6,348 in Bangalore was proposed for surrender on 17th March 1927 but was not accepted as too late.

B. 2.—Due to savings in almost all the provinces, mainly in Madras (Rs. 5,672) owing to less contingent charges and over-estimate, partly counterbalanced by excess in Bengal (Rs. 173) and in Bangalore (Rs. 2,493 against an appropriation of Rs. 1,180). The excess in Bangalore was mainly due to transfer travelling allowance of a chaplain (Rs. 1,318) and the grant of a conveyance allowance with retrospective effect (Rs. 1,083). Excesses to the extent of Rs. 746 in Bangalore and Rs. 173 in Bengal remained uncovered.

C.—Due to small excesses in (*i*) Bengal (Rs. 29), (*ii*) Bihar and Orissa (Rs. 302) and (*iii*) Bombay (Rs. 156), partly counterbalanced by a small saving in the Punjab. All the excesses remained uncovered. The excess in Bihar and Orissa was increased to Rs. 1,188 by a reappropriation transferring a provision from this sub-head instead of from sub-head A. 12 under a misapprehension.

D. 2.—Due to small savings owing to overestimate in almost all the provinces counterbalanced by small excesses in Bengal and Bihar and Orissa.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Ecclesiastical Charges:					
	Rs.				
E. 1.—Grants-in-aid.	*Original* ... 125 *Supplementary* ... 1,260	*1,385*	*1,049*	*336*	...
E. 2.—Other charges.	*Original* ... 27,892 *Supplementary* ... 238	*28,130*	*27,668*	*462*	...
F.—Works	*Original* ... 34,572 *Supplementary* ... 490	*35,062*	*32,352*	*2,710*	...
G.—Deduct—*Charges recovered from Bombay, Baroda and Central India Railway.*		*—1,050*	*—1,050*	...	...
H.—Expenditure in England:					
H. 1.—Leave and Deputation Salaries.	*Original* ... 7,00,000 *Supplementary* ... —20,000	*6,80,000*	*6,72,622*	*7,378*	...
H. 2.—Other Charges		*5,000*	*5,720*	...	*720*
I.—Loss or Gain by Exchange.	*Original* ... 2,35,000 *Supplementary* ... —4,000	*2,31,000*	*2,30,740*	*260*	...
Totals	*Gross* ...	*30,75,080*	*29,99,710*	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation, Rs. 75,370.*	
	Deductions ...	*—1,050*	*—1,050*		
	Net ...	*30,74,030*	*29,98,660*	*Saving of Net Expenditure (Non-voted) compared with net Appropriation, Rs. 75,370.*	

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

E. 1.—Due to the grant for the electrification of a church in the United Provinces being not paid as the grant was sanctioned under some conditions which were not fulfilled.

F.—Due to smaller expenditure on maintenance and repairs and cemetery establishment in the United Provinces. The supplementary appropriation was not justified.

H. 2.—Due to excess expenditure in the accounts of the High Commissioner owing to recruitments (Rs. 1,340), partly counterbalanced by a saving of Rs. 620 in the accounts of the Secretary of State. Excess to the extent of Rs. 140 remained uncovered.

POLITICAL. (*All non-voted.*)

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
MAJOR HEAD "29—POLITICAL".		Rs.	Rs.	Rs.	Rs.
Account I.—Political Agents...	*Gross*	... 36,80,346	36,48,754	31,592	...
	Deductions	... —2,63,643	—2,54,124	...	9,519
	Net	... 34,16,703	33,94,630	22,073	...
Account II.—Other Expenditure Heads.	*Gross*	... 1,32,03,194	1,30,88,635	1,14,559	...
	Deductions	... —600	—600	...	...
	Net	... 1,32,02,594	1,30,88 035	1,14,559	...
Account III.—Expenditure in England and Exchange.		12,03,400	9,69,870	2,33,530	...
Totals ...	*Gross*	... 1,80,86,940	1,77,07,259	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,79,681.*	
	Deductions	... —2,64,243	—2,54,724		
	Net	... 1,78,22,697	1,74,52,535	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 3,70,162.*	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

Sub-head B. 6, Account I.—Against an appropriation of Rs. 68,277, actual expenditure amounted to Rs. 1,50,413 resulting in an excess of Rs. 82,136 due to the provisional adjustment (under instructions from the Government of India pending decision of the question of its incidence) under this sub-head of a debit of Rs. 93,894 raised by the Military Department on account of arms and ammunition supplied to a Political Resident for distribution among certain chiefs free of cost.

ACCOUNT I.—POLITICAL AGENTS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Kabul Legation :	Rs.			
A. 1.—Pay of Officers	1,68,100	1,57,007	11,093	...
A. 2.—Pay of Establishments. { *Original* ... 65,380; *Supplementary* ... 3,640	69,020	67,199	1,821	...
A. 3.—Allowances, Honoraria, etc. { *Original* ... 45,400; *Supplementary* ... —3,640	41,760	39,549	2,211	...
A. 4.—Supplies and Services ... { *Original* ... 1,56,750; *Supplementary* ... —37,000	1,19,750	1,23,004	...	3,254
A. 7.—Contingencies	1,22,800	1,11,449	11,351	...
B.—Aden :				
B. 1.—Pay of Officers. { *Original* ... 1,75,821; *Supplementary* ... —57,863	1,17,958	1,14,004	3,954	...
B. 2.—Pay of Establishments. { *Original* ... 1,40,434 (a); *Supplementary* ... —9,757	1,30,677	1,14,172	16,505	...
B. 3.—Allowances, Honoraria, etc. { *Original* 33,888; *Supplementary* ... 2,000	35,888	37,059	...	1,171
B. 4.—Supplies and Services	24,400	38,053	...	13,653

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due mainly to the charges for pay of the Military Attaché, Kabul, debitable to the Army Estimates having been passed on for some months to the Military Department direct instead of being recorded in civil books in the first instance (about Rs. 8,700) (*See* also sub-head E), and to the partial utilisation of the provision for leave salary. The provision for the Military Attaché and his staff as well as recoveries from the Military Department will be deleted from the Civil Budget with effect from 1928-29.

A. 3.—Due to low rate of exchange. Further reappropriation of Rs. 8,770 was made by His Majesty's Minister, Kabul, in anticipation of saving which did not materialize resulting in an uncovered excess of Rs. 6,559.

A. 4.—Due mainly to excess expenditure under rewards.

A. 7.—Due mainly to the non-payment of rent owing to the vacation of the old Legation building, and economy in expenditure at the consulates.

B. 2.—Mainly due to partial utilization of the provision for leave salary.

B. 3.—Due to more expenditure on cost of passages than anticipated. The net appropriation stood at Rs. 34,923 resulting in an uncovered excess of Rs. 2,136.

B. 4.—Due mainly to—

(i) adjustment under this sub-head of certain charges provision for which was originally made under B. 6 (Rs. 3,800).

(ii) an expenditure of Rs. 9,860 in connection with the station ship at Aden having been recorded under this sub-head, reappropriation for which could not be obtained before the close of the year. Excess to the extent of Rs. 13,164 remained uncovered.

(a) Includes additional appropriation of Rs. 9,000 sanctioned on 17th March 1927.

ACCOUNT I.—POLITICAL AGENTS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Aden—*contd.*				
B. 6.—Contingencies	*Original* 44,090; *Supplementary* ... 24,187 (a)	68,277	1,50,413	... 82,136
B. 7.—Grants-in-aid, Contribution, etc.	*Original* ... 40,367; *Supplementary* ... 1,500 (b)	41,867	40,628	1,239 ...
B. 8.—Establishment charges paid to Provincial Governments, etc.	*Original* ... ...; *Supplementary* 42,300	42,300	34,880	7,420 ...
C.—Other Agencies and Residencies:				
C. 1.—Pay of Officers.	*Original* 11,44,917; *Supplementary* —73,357 (c)	10,71,560	10,06,783	64,777 ...
C. 2.—Pay of Establishments.	*Original* 6,78,582; *Supplementary* 1,174 (d)	6,79,756	6,69,869	9,887 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 6.—Due to the provisional adjustment (under instructions from the Government of India pending decision of the question of its incidence) under this sub-head of a debit of Rs. 93,894 raised by the Military Department on account of arms and ammunition supplied to a Political Resident for distribution among certain chiefs free of cost. Excess to the extent of Rs. 79,926 remained uncovered.

B. 8.—Due mainly to the Military Department not having raised the necessary debit in the accounts for 1926-27 on account of contribution payable by the Civil Department towards the operation of the Telephone system at Aden.

C. 1.—Savings occurred in all the audit circles mainly in Bombay (Rs. 14,090), Bihar and Orissa (Rs. 11,286) and Punjab (Rs. 23,062). The saving in Bombay was mainly due to vacancies (Rs. 13,690), and partial utilization of the provision for leave salary (Rs. 400), and in Bihar and Orissa due to the post of Assistant Political Agent having remained vacant for over half the year. The saving in the Punjab mainly occurred under Kashmir Residency (Rs. 19,000) due partly to non-utilization of the full provision for leave salary and passage pay and partly to Assistant Residents on lower rates of pay having been attached to the Residency and also to the non-drawal of pay by the Political Probationers for a portion of the year (Rs. 5,523).

C. 2.—Represents small savings in almost all the provinces partly counterbalanced by an excess in India (Rs. 12,244) due chiefly to an adjustment in the March 1927 Final Accounts of about Rs. 16,000 on account of cost of 'Escort charges' in Nepal passed on by the Military Department thus causing an uncovered excess of Rs. 5,742 under Accountant General, Central Revenues. Excesses of Rs. 27 in Bihar and Orissa and of Rs. 2,518 in Burma also remained uncovered.

(a) Includes additional appropriation of Rs. 30,000 sanctioned on 11th February 1927.

(b) Sanctioned on 9th March 1927.

(c) Includes the following additional appropriations:—
Rs. 2,540 sanctioned on 2nd February 1927.
Rs. 9,278 sanctioned on 4th January 1927.
Rs. 2,700 sanctioned on 17th February 1927.

(d) Includes additional appropriation of Rs. 2,062 sanctioned on 4th January 1927.

ACCOUNT I.—POLITICAL AGENTS—contd.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies—contd.		*Rs.*			
C. 3.—Allowances, Honoraria, etc.	*Original*	*2,86,994*	*3,04,670*	*3,05,649*	...	*979*
	Supplementary	*17,676 (a)*				
C. 4.—Supplies and Services.	*Original ...*	*61,901*	*67,901*	*81,710*	...	*13,809*
	Supplementary	*6,000(b)*				
C. 5.—Secret Expenditure.	*Original ...*	*8,350*	*7,718*	*7,745*	...	*27*
	Supplementary	*– 632*				
C. 7.—Contingencies	*Original*	*2,79,436*	*2,78,920*	*2,81,533*	...	*2,613*
	Supplementary	*—516(c)*				

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd*

C. 3.—The small excess is the net result of excesses mainly occurring in the Punjab (Rs. 7,462) due to no provision having been made for 'cost of passages' and in Madras (Rs. 3,002 due to increased expenditure on travelling of the Agent to the Governor General in Madras States, partly counterbalanced by savings occurring chiefly in Bombay (Rs. 6,345) owing to less expenditure on travelling allowance partly as a measure of economy.

Of the excesses (Rs.3,856) in the Punjab, Rs. 3,002 in Madras, Rs. 1,776 under Accountant General, Central Revenues, and Rs. 475 in Baroda remained uncovered.

An additional allotment of Rs. 2,540 to meet the cost of passages of Political Agent, Cooch Behar, having been sanctioned under sub-head 'C. 1' instead of under this sub-head. Rs. 2,735 also remained uncovered under Pay and Accounts Office, Miscellaneous Central Departments.

C. 4.—Due mainly to excesses in India (Rs. 13,518) and in the Punjab (Rs. 2,477) partly, counterbalanced by small savings in other provinces (Rs. 2,186).

The excess in India was due to (1) the recording under this sub-head of Rs. 6,245 on account of cost of maintenance and renewal charges of Residency and Agency furniture in Bangalore provided for under sub-head C. 7; (2) expenditure on account of the launch 'John Lambert' attached to the Bahrein Agency having gone to Basrah for repairs, and (3) a debit of Rs. 4,537 on account of cost of medical stores supplied to Jeddah having been raised by the Military Department too late to be provided for, thus causing an uncovered excess of Rs. 3,882 under India.

The excess in the Punjab was due to the adjustment under this sub-head of the charges for 'Durbar presents' provided for under sub-head 'C. 7'.

C. 7.—Due mainly to excesses in India (Rs. 8,817) and Punjab (Rs. 2,889) partly counterbalanced by savings occurring chiefly in Bombay (Rs. 3,962), in Central Provinces (Rs. 3,699) and United Provinces (Rs. 1,813).

The excess in India was due to increased expenditure in Gwalior (Rs. 23,194) on account of 'petty construction and repairs' provided for under 'K—Works' having been adjusted under this sub-head and a contingent expenditure (Rs. 3,277) having been incurred in Duzdap without original provision; partly counterbalanced by savings aggregating Rs. 18,756 occurring in all other Political Agencies and Residencies. Excesses to the extent of Rs. 13,341 in India and of Rs. 154 in Assam remained uncovered.

Original provision under this sub-head for Gilgit Agency in the Punjab proved low and resulted in an uncovered excess of Rs. 3,795 after re-appropriation.

The saving in Bombay was due to economy, and in the Central Provinces its high percentage (55 per cent.) indicates the necessity for a closer estimate as a saving of 45 per cent. existed under his head last year too.

(a) Includes the following additional appropriations :—
Rs. 2,820, Sanctioned on 4th January 1927.
Rs. 6,000, Sanctioned on 31st January 1927.
Rs. 2,000, Sanctioned on 21st March 1927.

(b) Sanctioned on 20th March 1927.
(c) Includes an additional appropriation of Rs. 600 sanctioned on 4th January 1927.

ACCOUNT I.—POLITICAL AGENT—concld.

Service.			Appropriation.	Expenditure	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
			Rs.	Rs.	Rs.	Rs.
C.—Other Agencies and Residencies—concld.						
C. 8.—Grants-in-aid	*Original* ...	*Rs.* 2,650	6,330	6,330	...	...
	Supplementary	3,680(a)				
C. 9.—Establishment charges paid to Provincial Governments, etc.	*Original*	2,57,702	2,53,494	2,61,718	...	8,224
	Supplementary	—4,208				
C 10.—Works ...	*Original*		27,200	...	27,200	...
	Supplementary	27,200(b)				
E.—Deduct—*Charges recovered from other Governments, Indian States, Local Funds, etc.*			—2,63,643	—2,54,124	...	9,519
Totals ...	*Gross* ...		36,80,346	36,48,754	31,592	...
	Deductions		—2,63,643	—2,54,124	...	9,519
	Net ...		34,16,703	33,94,630	22,073	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

C. 8.—Saving in Madras (Rs. 1,394), owing to the Military Department not having raised necessary debit on account of passage contribution for His Britannic Majesty's Consul at Pondichery was fully counterbalanced by small excesses in Assam (Rs. 570) and Burma (Rs. 824) which remained uncovered.

C. 9.—Excess occurred in Bombay alone and was mainly due to the provision (Rs. 75,000) for " 1/4th share of the Panch Mahals and Rewa Kantha combined police ", which was based on past actuals, having proved low. The whole excess remained uncovered.

C. 10.—The expenditure (Madras) was booked under a distinct minor head ' works ' according to a decision arrived at only after the close of the year, shown against sub-head ' K.—Works ' Account II, to which the provision could not be reappropriated.

E.—Due to short recovery in almost all the provinces mainly in India (Rs. 9,882), Punjab (Rs. 7,572) and Madras (Rs. 1,416) partly counterbalanced by excess recovery of Rs. 9,609 in Bihar and Orissa.

The excess in India was mainly due to the charges recoverable from the Military Department on account of certain establishment in Kabul having been directly passed on to that Department instead of being recorded under this head (*vide* explanation against sub-head A. 1).

The excess in the Punjab was due to the Kashmir Durbar having borne directly the charges in connection with the ' reorganisation of the Gilgit Agency ' originally provided for under this sub-head, and that in Madras (Rs. 1,416) to no recovery having been made from Pudukkottai and Sandur States with effect from 1st October 1926 consequent upon the abolition of the Assistant Agencies in those States. The excesses in the Punjab, Madras and India remained uncovered. The saving in Bihar and Orissa was mainly due to recovery in respect of Agency Forest Officer's Establishment for which no budget provision was made.

(a) Includes an additional appropriation of Rs. 2,400 sanctioned on 31st January 1927.

(b) Sanctioned on 28th January 1927.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—*Watch and Ward Transfrontier (North-West Frontier)—Allowances to Tribes, (Dehra Ghazi Khan).* — *Original* 13,000; *Supplementary* —60	12,940	12,595	345	...
B.—*Charges on Tibet Frontier:*				
B. 1.—Pay of Officers	72,860	50,168	22,692	...
B. 2.—Pay of Establishments ...	46,400	45,205	1,195	...
B. 3.—Allowances, Honoraria, etc. ...	29,340	33,648	...	4,308
B. 4.—Supplies and Services. — *Original* 1,22,970; *Supplementary* (a) 1,04,440	2,27,410	2,01,981	25,429	...
B. 6.—Contingencies	34,420	31,056	3,364	...
B. 8. Deduct—*Establishment charges recovered from other Governments, Departments, etc.*	—600	—600	...	...
C.—*Charges on North East Frontier:—*				
C. 1.—Burma:				
C. 1 (1)—Civil Expenditure. — *Original* 81,471; *Supplementary* 4,31,914(b)	5,13,385	5,18,516	...	5,131

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

B. 1.—Due to the post of British Trade Agent, Yatung, having been held by the British Trade Agent at Gyantse in addition to his own duties.

B. 3.—Composed of excesses in the Punjab (Rs. 2,313) and in India (Rs. 1,995). The excess in the Punjab was due partly to payment of arrear travelling allowance and partly to the revised rates of travelling allowance sanctioned for the British Trade Agent at Gurtok. The excess in India was due to the unprovided for expenditure incurred in Sikkim and Bhutan (Rs. 5,074) and Gyantse (Rs. 238) on account of cost of passages granted under the Superior Civil Services Rules, 1924, partly counterbalanced by savings under other account heads.

Excess to the extent of Rs. 1,801 in India remained uncovered.

B. 4.—Due mainly to the additional appropriation (Rs. 84,540) sanctioned in anticipation of increased expenditure for the 'Maintenance of Dak and Telegraph Lines' in Gyantse not having been utilised in full.

B. 6.—Due mainly to saving in India (Rs. 3,622) on account of economy in Sikkim and Bhutan Agency slightly counterbalanced by a small excess in the Punjab, of which Rs. 113 remained uncovered.

C. 1. (1).—Due mainly to expenditure incurred on account of the Hukaung Valley Expedition. The excess remained uncovered.

(a) Includes the following additional appropriations—
Rs. 5,300 sanctioned on 17th January 1927.
Rs. 14,500 sanctioned on 2nd March 1927.
Rs. 84,540 sanctioned on 5th February 1927.

(b) Includes the following additional appropriations.
Rs. 42,101 sanctioned on 10th January 1927.
Rs. 3,89,813 sanctioned on 22nd February 1927.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
C.—Charges on North-East Frontier—contd.					
C. 1.—Burma—contd.					
C. 1 (2).—Public Works Expenditure.	*Original* Rs. 7,95,430 *Supplementary*—5,430	7,90,000	7,34,354	55,646	...
C. 1 (3).—Military Police Expenditure.	*Original* 5,88,120 *Supplementary* 34,833(a)	6,22,953	6,83,880	...	60,927
C. 1 (4).—Charges for the occupation of Hpimaw	*Original* 1,19,734 *Supplementary* —23,734	96,000	96,753	...	753
C. 1 (5).—Medical and Miscellaneous Expenditure.	*Original* 63,745 *Supplementary* 6,697(b)	70,442	32,436	38,006	...
C. 1 (6).—Contribution towards cost of Frontier Military Police, Burma		45,74,000	45,74,000	...	...
C. 2.—Assam:					
C. 2 (1).—Administration Charges ...		1,28,704	1,18,746	9,958	...
C. 2 (2).—Transport and Commissariat Establishment.	*Original* 1,48,408 *Supplementary* —5,000	1,43,408	92,662	50,746	...
C. 2 (3).—Medical and Steam Launch Establishments.	*Original* ... 63,892 *Supplementary* —5,000	58,892	55,762	3,130	...
C. 2 (4).—Contribution towards cost of Assam Rifles		16,00,000	16,00,651	...	651

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

C. 1. (2).—Due to petty savings in the provision made for several works and repairs.

C. 1. (3).—Additional appropriation was sanctioned to meet the cost of the Naga Hill and the Triangle Expeditions, but a sum of Rs. 2,32,120 was surrendered in anticipation of savings which did not materialize and resulted in the excess remaining uncovered.

C. 1 (4).—The excess remained uncovered.

C. 1. (5).—Due to non-adjustment of certain items of expenditure in the accounts of 1926-27. (*See* Note).

C. 2. (1) and C. 2. (2).—Due to vacancies in the rank of coolies and corresponding smaller outlay on account of the cost of rations.

C. 2. (3).—Due to vacancies in the rank of Assistant and Sub-Assistant Surgeons.

(a) Includes the following additional appropriations.

Rs. 75,427 sanctioned on 10th January 1927.

Rs. 1,91,526 sanctioned on 21st February 1927.

(b) Includes the following additional appropriations:—

Rs. 11,863 sanctioned on 10th January 1927.

Rs. 16,579 sanctioned on 22nd February 1927.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation: Less than Appropriated.	Expenditure compared with Appropriation: More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
D.—Charges on account of Diplomatic and Consular Services in Persia :				
D. 1.—Pay of Officers — Original Rs. 3,67,920; Supplementary —11,206(a)	3,56,714	3,38,721	17,993	...
D. 2.—Pay of Establishments. — Original 2,13,350; Supplementary 11,434	2,24,784	1,97,444	27,340	...
D. 3.—Allowances, Honoraria, etc. — Original 1,40,380; Supplementary 12,867(b)	1,53,247	1,42,366	10,881	...
D. 4.—Supplies and Services. — Original 52,700; Supplementary 400	53,100	35,312	17,788	...
D. 7.—Contingencies — Original 2,23,220; Supplementary 325(c)	2,23,545	1,82,988	40,557	...
D. 8.—Grants-in-aid	1,500	1,500	...	...
D. 9.—Works ... — Original 9,150; Supplementary 9,355	18,505	24,981	...	6,476
E.—Political Subsidies :				
E. 1.—Muscat Subsidy	1,86,400	1,86,400	...	...
E. 2.—Bhutan Durbar Subsidy ...	1,00,000	1,00,000	...	...
E. 3.—Other Subsidies	19,150	19,181	...	31

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

D. 1.—Due mainly to non-utilisation of the provision for leave salary (Rs. 20,000) in full and also to temporary vacancies.

D. 2.—Due to savings in several Residencies and Consulates in the Persian Gulf specially in Persia (Rs. 20,319) on account of reduction in escorts and stables, and in Duzdap (Rs. 8,317) owing mainly to the adjustment of the charges for the Trade Assistant at Duzdap and his establishment under 'C. 2' within Account I, which were originally provided for under this subhead.

D. 3.—Represents the net result of savings and excesses in several Residencies and consulates. The saving in Persia (Rs. 14,691) was due to less expenditure under 'House rent and other allowances' consequent on the reduction in escorts and stables and in Khorasan (Rs. 6,684) to low charges on 'exchange compensation.' The larger excesses occurred in Kerman (Rs. 6,333) and in Bushire (Rs. 3,047) on account of increased expenditure under travelling allowance.

D. 4.—Due to small savings occurring in almost all the Residencies and Consulates in the Persian Gulf chiefly in Persia (Rs. 8,879) as a result of economy effected by reduction of escort stables and in Bunderabbas (Rs. 4,488) due to postponement of work to the launch of that Consulate.

D. 7.—Due mainly to savings in Persia (Rs. 16,367) as a result of economy in Telegraphic expenditure and in Bushire (Rs. 22,466) owing to less expenditure under "Postage and Telegram charges" and to the exclusion from this sub-head of expenditure under "Central Contract Grant" originally provided for within this sub-head.

D. 9.—Due mainly to the expenditure under "Central Contract Grant" originally provided for under 'D. 7.' having been debited against this sub-head. The excess remained uncovered.

(a) Includes additional appropriation of Rs. 300 sanctioned on 23rd February 1927.
(b) Includes additional appropriation of Rs. 21,370 sanctioned on 23rd February 1927.
(c) Includes additional appropriation of Rs. 2,335 sanctioned on 23rd February 1927.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.		Rs.	Appropriation. Rs.	Expenditure. Rs.	Expenditure compared with Appropriation. Less than Appropriated. Rs.	Expenditure compared with Appropriation. More than Appropriated. Rs.
F.—Entertainment Charges.	Original	99,000	89,288	87,732	1,556	...
	Supplementary	—9,712				
G.—Refugees and State Prisoners:						
G. 1.—Charges in connection with the late ex-Amir of Afghanistan.	Original	51,667	48,967	46,751	2,216	...
	Supplementary	—2,700				
G. 2.—Charges in connection with the late Ayub Khan ...			45,416	45,148	268	...
G. 3.—Kabul Refugees and State Prisoners.	Original	74,800	71,355	76,151	...	4,796
	Supplementary	—3,445(a)				
G. 4.—Other Refugees and State Prisoners.	Original	1,73,959	1,69,299	1,79,673	...	10,374
	Supplementary	(b) —4,660				
H.—Special Political Expenditure:						
H. 1.—Presents to the Government of Nepal			10,00,000	10,00,000	...	...
H. 2.—Other Expenditure ...	Original	...	3,879	3,879	...	...
	Supplementary	3,879(c)				

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

F.—Prominent variations were excess in India (Rs. 1,559) and saving in Bombay (Rs. 3,149).

Excess in India (Rs. 1,559) which was not anticipated remained uncovered.

In Bombay the reduction of the original provision (Rs. 76,000) by reappropriations (Rs. 6,063) and surrender to Government of India, Finance Department (Rs. 8,362) resulted in an uncovered excess of Rs. 2,914.

G. 1.—Due to removal of certain Sardars to Burma.

G. 3.—Is the net result of excesses mainly in the accounts of Pay and Accounts Officer, Miscellaneous Central Department (Rs. 8,875), and savings in the Punjab (Rs. 4,988).

The excess under the Pay and Accounts Officer was due mainly to a provision of Rs. 6,000 having been erroneously included under sub-head G. 4 instead of under this head.

The saving in the Punjab was due to non-drawal of pensions in some cases.

In Bombay a slight excess (Rs. 99) remained uncovered as a result of payment of certain pension at revised rate.

G. 4.—The uncovered excess in Burma (Rs. 31,157) caused mainly by expenditure incurred on account of Afghan Detenues not originally provided for was partially reduced by savings in different Account circles (Rs. 20,821). The prominent saving occurred in India (Rs. 17,879) due partly to the non-drawal of a certain pension for a part of the year (Rs. 3,500) and the non-utilization of the provision for Bengal Political Prisoners who were expected to be retransferred to Bengal during the year (Rs. 8,400) and partly to the adjustment under 'G. 3, of the charges on account of 'Kabul, Refugees, etc.' originally provided for under this sub-head (Rs. 6,000).

(a) Includes additional appropriations of Rs. 354 and Rs. 1,553 sanctioned on 2nd February 1927 and 10th February 1927 respectively.

(b) Includes additional appropriation of Rs. 180 sanctioned on 31st February 1927.

(c) Sanctioned on 29th March 1927.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated
		Rs.	Rs.	Rs.	Rs.
I.—Lighting and Buoying of the Persian Gulf:					
I. 3.—Contribution towards the upkeep of the Lighting and Buoying Services in the Persian Gulf.	Original Rs. 67,000	7,500	—15,450	22,950	...
	Supplementary —59,500				
J.—Charges for Organising Indian State Forces:					
J. 1.—Pay of Officers	Original 5,22,870	4,69,550	4,18,742	50,808	...
	Supplementary —53,320				
J. 2.—Pay of Establishments.	Original 41,000	41,650	41,380	270	...
	Supplementary 650				
J. 3.—Allowances, Honoraria, etc.	Original 1,07,220	99,220	89,496	9,724	...
	Supplementary —8,000				
J. 4.—Contingencies	Original 21,110	21,780	21,140	640	...
	Supplementary 670				
J. 5.—Charges in connection with the school for Senior Officers of the Indian State Forces.	Original ...	3,260	...	3,260	...
	Supplementary (a) 3,260				
K.—Works (excluding works charges for Diplomatic and Consular Services in Persia).	Original 1,92,940	2,33,667	2,34,814	...	1,147
	Supplementary (b) 40,727				
L.—Miscellaneous:					
L. 1.—Malwa Bhil Corps:					
L. 1(1).—Grain compensation allowance		20,000	18,861	1,139	...
L. 1(2).—Other charges		1,12,810	1,06,234	6,576	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

I. 3.—Due mainly to the Marine Department having raised a credit of Rs. 17,540 in the March 1927 supplementary accounts.

J. 1.—Due to the provision on account of revision of pay of officers not being fully utilised and to certain appointments not having been filled up during the year.

J. 3.—Due mainly to non-receipt of certain anticipated debits before the close of the year and non-utilization of the full provision for syce and forage allowance.

J. 5.—The provision was sanctioned towards the close of the year and could not be utilized.

K.—Due mainly to an excess in Madras (Rs. 26,277) partly counterbalanced by a saving in India (about 20,000). The excess in Madras, which remained uncovered, was due to the reason stated against sub-head C.-10 under Account I, and the saving in India chiefly to the adjustment of the expendture in Gwalior on account of "petty construction and repairs" under sub-head C.-7 instead of under this sub-head, where the provision was made (*vide* explanation against sub-head C.-7—Account I).

L. 1 (1).—Due to fall in the price of food stuffs.

L. 1 (2).—Due to (*i*) the decision that the charges for house rent included in the provision for 'Revision of pay of officers' are not debitable to the budget of the Corps (about Rs. 3,800), (*ii*) non-utilization of the full provision for leave salary (about Rs. 2,800).

(*a*) Sanctioned on 19th March 1927.
(*b*) Includes an additional appropriation of Rs. 66,302 sanctioned on 19th January 1927.

ACCOUNT II.—POLITICAL AGENTS—concld.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
I.—Miscellaneous—concld.				
L. 2.—Mewar Bhil Corps:				
L. 2(1).—Grain compensation allowance	*23,000*	*16,758*	*6,242*	...
L. 2(2).—Other charges ... { *Original* Rs. 2,10,810; *Supplementary* (a) Rs. 4,740 }	*2,15,550*	*2,16,246*	...	*696*
L. 3.—Secret Service Expenditure of His Excellency the Viceroy ...	*55,000*	*47,250*	*7,750*	...
L. 4.—Other Charges... { *Original* 2,05,559; *Supplementary* (b) 1,58,489 }	*3,64,048*	*3,42,524*	*21,524*	...
M.—Deduct—*Probable Savings*	*—2,50,144*	...	...	*2,50,144*
Totals { *Gross* ...	*1,32,03,194*	*1,30,88,635*	*1,14,559*	...
Deductions	*—600*	*—600*	...	...
Net ...	*1,32,02,594*	*1,30,88,035*	*1,14,559*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

L. 2 (1).—Due mainly to cheapness of foodstuffs. As the rates of grain compensation allowance are always varying, no accurate estimate was possible.

L. 3.—Provision based on prospective requirements proved a little high.

L. 4.—Due to savings in almost all the audit circles (Rs. 27,021), chiefly India (Rs. 23,215), reduced by an excess in the United Provinces (Rs. 5,497). The saving in India was mainly due to the charges for rendering medical aid to certain members of the Afghan Royal family not having been incurred before the close of the year (about Rs. 15,000), and to lesser charges on account of "1/4 of share of the maintenance of R. I. M. S. Lawrence." The excess in the United Provinces was due to the decision that an officer's pay deputed to settle Tehri Tibet dispute should be classified under this sub-head instead of under 'C. 1.—Account I'. The requisite sanction for the transfer of funds to this sub-head was not issued in time, and the excess remained uncovered.

M.—Fully realized.

ACCOUNT II—NOTES.

Consequent on the amalgamation of the Putao District (North East Frontier) with the Myitkyina District in Burma, charges on the North East Frontier were initially met from the Provincial Revenues. The Estimate (Central) for the charges in connection with 'Political' in the North East Frontier for 1926-27 were framed on the understanding (provisionally accepted by the Government of India) that the provision will be treated as a contribution to the Provincial Revenues. The adjustment of the actual cost of the administration of the North East Frontier had, therefore, to be made after the close of the year for the correctness of which references were made to various spending authorities with the result that full details of expenditure under certain heads became available after the accounts of the year 1926-27 had been finally closed, and certain adjustments could not, therefore, be made in the accounts of the year under report. This was partly responsible for the variations between Expenditure and Appropriation under C. 1 specially under C. 1 (5).

(a) Sanctioned on 16th February 1927.

(b) Includes the following Additional allotments :—

	Rs.
Sanctioned on 26th January 1927	44,768
,, on 2nd February 1927	25,508
,, on 4th March 1927	9,000
,, on 10th March 1927	37,000
,, on 12th March 1927	4,000
,, on 17th March 1927	1,073
,, on 28th March 1927	31,883

ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated
A.—Expenditure in England :		Rs.	Rs.	Rs.	Rs.
A. 1.—Leave and Deputation Salaries ...	*Rs.*	*5,00,000*	*5,00,225*	...	*225*
A. 2.—Stores ... { *Original* 10,000 / *Supplementary* —9,600		*400*	*2,655*	...	*2,255*
A. 3.—Other Charges		*4,00,000*	*2,21,061*	*1,78,939*	...
B.—Loss or Gain by Exchange		*3,03,000*	*2,45,929*	*57,071*	...
Total ...		*12,03,400*	*9,69,870*	*2,33,530*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Rs. 1,000 transferred to A. 2. Excess is, therefore, Rs. 1,225 which is due to a transfer from the Military head in the Final Accounts.

A. 2.—Increase due to an indent received after the anticipated saving (Rs. 8,000) had been surrendered. Rs. 1,000 reappropriated from A. 1. No specific transfer from savings under other sub-heads to cover the remaining excess of Rs. 1,255 was sanctioned by the High Commissioner owing to the audit order accepting a surrender of Rs. 10,000 instead of Rs. 8,000 (the amount offered) not being received in England till after the close of the financial year.

A. 3.—Mainly due to the fact that the receipts in respect of the excess cost of Diplomatic and Consular Establishments were higher by Rs. 2,28,000 than was anticipated as adjustment for three years (1922-23 to 1924-25) was effected in the financial year. On the other hand, miscellaneous expenditure was higher by about Rs. 55,000, largely due to the same cause.

B.—Due mainly to less expenditure in England.

TERRITORIAL AND POLITICAL PENSIONS.—(*All Non-voted.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Appropriated, to defray the Expenses in connection with Territorial and Political Pensions.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
Major Head—"44.—Territorial and Political Pensions."				
A.—Territorial and Political Pensions (India):				
A. 1.—Carnatic Stipends ... Original Rs. 2,29,739; Supplementary ... —6,690	2,23,049	2,13,566	9,483	...
A. 2.—Tanjore Pensions	27,650	27,582	68	...
A. 3.—Mysore Family Pensions Original 14,182 (a); Supplementary ... 2,650	16,832	15,151	1,681	...
A. 4.—Oudh Wasika Pensions ... Original 2,90,000; Supplementary ... —9,200	2,80,800	2,79,898	902	...
A. 5.—Nagpur Burhanshah Family Pensions	50,000	50,000	...	...
A. 6.—Bhonsla Family Pensions, etc. ...	1,01,300	98,757	2,543	...
A. 7.—Surat Nawab's Family Pensions	61,779	61,779	...	...
A. 8.—Yemen Stipendiaries ... Original 61,560; Supplementary (a) ... 7,224	68,784	67,503	1,281	...
A. 9.—Satara Pensions ... Original ... 34,326; Supplementary ... —300	34,026	33,616	410	...
A. 10.—Pensions granted on the conquest of Sind Original 1,73,600; Supplementary (a) ... 10,200	1,83,800	1,75,867	7,933	...
A. 11.—Pensions to Heads of Tribes at Aden	15,902	12,573	3,329	...
A. 12.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares	1,00,000	1,25,000	...	25,000
A. 13.—Pensions to Syed Ahmad Shah of Meerut Original 12,000; Supplementary ... —60	11,940	11,940	...	...
A. 14.—Nizamat Family Pensions ... Original 3,72,138; Supplementary (b) 3,660	3,75,798	4,04,130	...	28,332

Explanations of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Saving of Rs. 9,045 occurred in Madras due to partial utilisation of the provision for commutation and lapse of certain stipends by deaths.

A. 3.—Due mainly to non-drawal of marriage donation of Rs. 1,000 in Bihar and Orissa.

A. 10.—Due partly to non-drawal of pensions and partly to death of pensioners.

A. 11.—Due to non-drawal of pensions.

A. 12.—Due to payment of a pension of Rs. 25,000 by a Treasury Officer in the United Provinces in March 1927 while payment was due on 1st April 1927. Excess remained uncovered as payment came to notice only in April 1927.

A. 14.—Due to excess expenditure (Rs. 28,157) on account of heavy arrear pay ments in Bengal and (Rs. 175) in Bihar and Orissa. The excesses remained uncovered.

(a) Sanctioned on 16th February 1927.
(b) Includes additional allotment of Rs. 3,160 sanctioned on 16th February 1927.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Territorial and Political Pensions (India)—contd.				
A. 15.—Oudh Family Pensions — Original Rs. 1,83,376; Supplementary (a) Rs. 84,600	2,67,976	2,49,161	18,815	...
A. 16.—Pensions to Desmukhs and Despandias in Berar	1,80,000	1,77,324	2,676	...
A. 17.—Khurda Family Pensions ...	25,600	27,733	...	2,133
A. 18.—Delhi Family Pensions ...	28,000	28,019	...	19
A. 19.—Pensions to Mahratta Salianadars	29,200	28,961	239	...
A. 20.—Other Pensions ... — Original Rs. 6,50,001; Supplementary (b) Rs. —3,268	6,46,733	6,30,384	16,349	...
B.—Territorial and Political Pensions paid in England (at par):				
B. 1.—Family of the late Maharaja Duleep Singh	1,06,000	68,850	37,150	...
B. 2.—Bengal Nizamat Family ...	5,000	4,220	780	...
C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia	7,100	9,170	...	2,070
D.—Charitable Allowances — Original Rs. 2,36,547; Supplementary (c) Rs. 6,300	2,42,847	2,34,684	8,163	...
E.—Loss or Gain by Exchange (on B above) ...	37,000	24,831	12,169	...
Total ...	31,27,116	30,60,699	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 66,417.*	

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

A. 15.—Saving of Rs. 18,721 occurred in Bengal due to some pensions remaining undrawn.

A. 17.—Excess (in Bihar and Orissa) was due to arrear pension for February 1926 being drawn in the year under report. Additional appropriation of Rs. 2,400 was obtained under A. 20 instead of under this sub-head through misapprehension. The excess remained uncovered.

A. 19.—Represents the net result of a saving of Rs. 1,193 in the Central Provinces, partly counterbalanced by an excess of Rs. 954 in the India estimate, which remained uncovered.

A. 20.—The net saving of Rs. 16,349 is the result of savings of Rs. 22,307 in several provinces counterbalanced by an excess of Rs. 5,958 (Bangalore Rs. 28, Delhi Rs. 47, Baluchistan Rs. 1,035 and Madras Rs. 4,848). The more prominent saving occurred in Bombay (Rs. 4,759) due to non-drawal of pensions by certain pensioners. The excess of Rs. 4,848 in Madras was due to payment of commuted value of pension to a pensioner. The other variations call for no remarks. The excesses in Bangalore (Rs. 28) and in Baluchistan (Rs. 1,035 against an appropriation of Rs. 35,000) remained uncovered.

B. 1.—The saving is due to the death, on 15th August 1926, of Prince Frederick Victor Duleep Singh.

C.—The excess was mainly due to expenditure of Rs. 1,422 in respect of Baghdad pensioners for which no provision was made. The entire excess remained uncovered.

D.—Due to savings in most of the provinces partly counterbalanced by excess expenditure of Rs. 2,854 in Bombay representing payment of funeral expenses of certain political pensioners. Excesses to the extent of Rs. 12 in Madras and of Rs. 426 in Baluchistan remained uncovered.

E.—Due to less expenditure in England (*vide* sub-heads B. 1, and B. 2).

(a) Rs. 84,000 sanctioned on 13th November 1926 and Rs. 600 on 16th February 1927.
(b) Includes additional allotment of Rs. 3,200 sanctioned on 16th February 1927.
(c) Includes additional allotment of Rs. 7,200 sanctioned on 16th February 1927.

BANGALORE.—(*All Non-voted.*)

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Appropriated, to defray the Expenses in connection with the BANGALORE ASSIGNED TRACT.

Accounts.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated
		Rs.	Rs.	Rs.	Rs.
Account I—Police	*Gross*	2,81,479	2,82,316	...	837
	Deductions	—8,800	—13,459	4,659	...
	Net	2,72,679	2,68,857	3,822	...
Account II—Education	*Gross*	3,19,343	3,25,628	...	6,285
	Deductions	—12,950	—10,527	...	2,423
	Net	3,06,393	3,15,101	...	8,708
Account III—Medical and Public Health.	*Gross*	4,20,040	4,03,930	16,110	...
	Deductions	—2,740	—1,933	...	807
	Net	4,17,300	4,01,997	15,303	...
Account IV—Other Expenditure Heads		2,30,414	2,10,954	19,460	...
Totals	*Gross*	12,51,276	12,22,828	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 28,448.*	
	Deductions	—24,490	—25,919		
	Net	12,26,786	11,96,909	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 29,877.*	

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

ACCOUNT I.—POLICE.

Sub-head A. 5.—An expenditure of Rs. 10,869 was incurred under this head in respect of (1) works expenditure relating to Police Buildings (Rs. 5,868) and (2) charges on account of Fire Engine works (Rs. 5,001). The appropriation for (1) above was included in Account IV—Sub-head E. under which head a lump sum provision of Rs. 29,000 was made for all civil works expenditure, for want of full details at the time of framing the estimates. Reappropriations were sanctioned during the year to cover the excesses caused under the respective sub-heads.

In 1927-28 the budget provision for works expenditure has been made under the respective sub-heads. No provision was made for (2) in the original estimates as the necessary sanction in regard to the maintenance of the Fire Engine of the Civil and Military Station was accorded by the Government of India only on 26th January 1926.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Sub-head E.—Against the appropriation of Rs. 32,700 the expenditure amounted to Rs. 7,351 only, the reason being that the major portion of the lump sum appropriation of Rs. 29,000 made under this sub-head for all works expenditure, for want of details at the time of estimating, was re-appropriated to the respective sub-heads under which the expenditure was booked. (*Vide* detailed explanation under Account IV—Sub-head E.). The appropriation for 1927-28 has, however, been included under the respective sub-heads.

ACCOUNT I—POLICE.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force.				
A. 1.—District Superintendents and Assistants. — *Original*	*Rs.* 13,580			
Supplementary	—108	13,472	13,472	...	...
A. 2.—Police Force — *Original*	1,50,110			
Supplementary	—290	1,49,820	1,45,293	4,527	...
A. 3.—Office Establishments. — *Original*	9,660			
Supplementary	—31	9,629	9,629	...	...
A. 4.—Allowances, Honoraria, etc. — *Original*	15,450			
Supplementary	—458	14,992	12,292	2,700	...
A. 5.—Works		...	10,869	...	10,869
A. 6.—Clothing and Other Supplies. — *Original*	26,400			
Supplementary	—4,984	21,416	19,584	1,832	...
A. 7.—Contingencies		14,600	15,349	...	749
A. 8.—Grants-in-aid, Contributions, etc.		...	719	...	719

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 2.—Mainly due to the lump deduction for 'probable savings' made in the budget estimate (Rs. 10,400) having proved somewhat low.

A. 4.—Due chiefly to less travelling and smaller expenditure on rewards. Rs. 2,740 out of the grant were re-appropriated to other heads resulting in an excess of Rs. 40, which remained uncovered.

A. 5.—Made up of:—

(*a*) Works expenditure relating to Police buildings . . . Rs. 5,868

(*b*) Charges on account of Fire Engine Works . . . . Rs. 5,001

The appropriation for (*a*) above was made under account IV sub-head E, *Vide* notes under that sub-head. No provision was made in the original estimate for the year in regard to (*b*) as the necessary sanction in regard to the expenditure for the upkeep and maintenance of the Fire Engine of the Civil and Military Station was accorded by the Government of India only on the 26th January 1926. Excess to the extent of Rs. 199 remained uncovered.

A. 6.—Due to less expenditure on police clothing (Rs. 3,344) partly reduced by the debit under this sub-head of the incidental charges relating to the Fire Engine for which no provision was made in the estimate—*Vide* explanation under sub-head A. 5 above.

A. 7.—The excess is due to more expenditure under 'Pay of menials' (Rs. 1,337) due to the adjustment under this sub-head of the pay of menials attached to the Fire Engine, counterbalanced by less expenditure under other contingencies.

A. 8.—Represents the contribution paid to the Madras Government for passages in respect of the Commissioner of Police, Civil and Military Station, who is borne on the Madras cadre.

ACCOUNT I.—POLICE—concld.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A. 9.—Deduct—*Establishment Charges, etc., recovered from other Governments, Departments, etc.* ...	*—8,800*	*—13,459*	*4,659*	...
B.—Railway Police. { *Original* Rs. 57,800 / *Supplementary*—250	*57,550*	*55,109*	*2,441*	...
Totals ... { *Gross* ...	*2,81,479*	*2,82,316*	...	*837*
Deductions ...	*—8,800*	*—13,459*	*4,659*	...
Net ...	*2,72,679*	*2,68,857*	*3,822*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

A. 9.—Mainly due to the proportionate recovery from the Central (Mysore Residency) and Bangalore Municipal Revenues of the charges for the upkeep and maintenance of the Fire Engine. No credit for the recovery could be taken in the budget for the reasons explained under sub-heads A. 5 to A. 7.

B.—Mainly due to less expenditure under Poilce clothing and travelling allowance.

NOTE.

A. 6.—Articles of clothing are issued to the Police force at certain specified intervals. The year of issue to each member of the force would naturally vary with the date of his entry into the force and the first issue of clothing to him. When making the purchases for 1926-27 this was omitted to be taken into consideration and purchases of great coats and jerseys were based on the maximum strength of the force. The result was that stock representing the requirements of 4 years in great coats and two years in jerseys accumulated. The unnecessary lock up of Government funds and the risk of loss due to deterioration was brought to the notice of the local Administration. The orders issued were to the effect that the purchases of a year should be limited to the actual requirements of the year based on the anticipated supply of clothing to the force and some necessary reserve stock.

ACCOUNT No. II.—EDUCATION.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—University—Grants-in-aid to Non-Government Arts Colleges	*10,000*	*11,093*	...	*1,093*
B.—Grants-in-aid to Non-Government Secondary Schools	*1,66,100*	*1,64,145*	*1,955*	...
C.—Primary :				
C. 1.—Government Primary Schools ...	*2,000*	*7,083*	...	*5,083*
C. 2.—Grants-in-aid to Non-Government Primary Schools { *Original* ... Rs. 65,700 / *Supplementary* ... —400	*65,300*	*62,012*	*3,288*	...
D.—Special—Government Special Schools :				
D. 1—Gross charges	*10,520*	*9,319*	*1,201*	...
D. 2.—Deduct—*Charges recovered from Coorg Administration* ...	*—2,700*	*—2,504*	...	*196*
E.—Special—Grants-in-aid to Non-Government Special Schools	*15,310*	*21,418*	...	*6,108*

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A.—Due to the payment of a grant to the St. Joseph's College sanctioned in September 1926 towards the purchase of books.

B.—Due mainly to savings under 'Recurring Grants' (Rs. 5,210) counterbalanced by an excess under 'Building and Furniture grants' (Rs. 3,495). Smaller payments of grants, and the adjustment of the teaching grant to the Sacred Heart Training School under sub-head E. caused the savings under the former, while larger building grants led to the excess under the latter.

C. 1.—Mainly due to expenditure on the work of constructing quarters for the Assistant masters of the Government Elementary school in the Indian Institute of Science, Bangalore, and other works expenditure connected with the school, for which provision was included under Account IV—Sub-head E. (*Vide* explanation under Account IV sub-head E).

C. 2.—Chiefly due to less expenditure under 'Building and Furniture' grants (Rs. 2,735) and grants to local bodies for Primary Education (Rs. 442).

D. 1.—Due to less expenditure on stipends (Rs. 612) and pay of Establishment (Rs. 589), the latter being due to the non-utilisation of the provision for leave salary.

E.—The excess is chiefly made up of :—

	Rs.
(*a*) Payment of a Teaching grant to the Sacred Heart Training School	1,880
(*b*) Excess due to the payment of a building grant sanctioned in January 1927 of Rs. 4,668 to the Weaving school of Good Shepherd Convent	4,168
Total	6,048

The provision for (*a*) was made under sub-head B. (*Vide* explanation under that sub-head).

ACCOUNT II.—EDUCATION—contd.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
F.—General—Inspection :	Rs.				
F. 1.—Gross charges { Original ... 32,220 Supplementary ...—6,100		26,120	27,690	...	1,570
F. 2.—Deduct—Charges recovered from Coorg Administration ...		—10,250	—8,023	...	2,227
G.—General—Scholarships { Original ... 21,000 Supplementary ... —107		20,893	19,850	1,043	...
H.—General—Miscellaneous		3,100	3,018	82	...
Totals { Gross		3,19,343	3,25,628	...	6,285
Deductions		—12,950	—10,527	...	2,423
Net		3,06,393	3,15,101	...	8,708

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

F. 1.—Mainly due to the appointment of a temporary music Instructor (Rs. 1,800) partly counterbalanced by the non-utilisation of the provision for leave salary.

F. 2.—The budget provided for a credit for ⅛th of the Inspector's pay and leave salary calculated with reference to the original provision of Rs. 20,850 under F. 1. Rs. 6,100 out of the latter was surrendered to the Government of India without the corresponding deficiency in the proportionate recovery being taken into account.

G.—Due to small savings under various detailed heads.

NOTES.

D. 1.—A sum of Rs. 187 was written off by the Honourable the Resident as irrecoverable amount of stipends due from a student in a training school.

E.—Includes a grant of Rs. 4,640 for the maintenance of Municipal gardening schools. An unexpended balance of Rs. 205 out of this will be recovered in the current year in accordance with the orders of the minor Administration accepting the suggestion made by the Audit Department that in cases where grants are ear-marked for particular purposes any amount remaining unspent should be refunded to Government.

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
A.—Medical—Hospitals and Dispensaries :		Rs.	Rs.	Rs.	Rs.
A. 1.—Pay of Officers.	*Rs.*				
Original	17,580				
Supplementary	—600	16,980	18,315	...	1,335
A. 2.—Pay of Sub-Assistant Surgeons and other Establishments.		53,800	50,327	3,473	...
A. 3.—Allowances, Honoraria, etc. ...		20,640	19,310	1,330	...
A. 4.—Cost of Medicines and Diet of Patients.					
Original	78,500				
Supplementary	—10,000	68,500	62,269	6,231	...
A. 5.—Works		25,000	28,051	...	3,051
A. 6.—Other Expenses		44,850	50,013	...	5,163
A. 7.—Grants-in-aid to Hospitals and Dispensaries		2,700	3,657	...	957
A. 8.—Establishment and other Charges paid to Bangalore Municipality		810	900	...	90
A. 9.—Deduct—*Charges recovered from Bangalore Municipality* ...		—900	—1,933	1,033	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 1.—Due to adjustment under this sub-head of the pay of the Assistant Surgeon in charge of the Isolation Hospital (Rs. 1,500) provision for which was originally included under sub-head H. 1, partly counterbalanced by savings in leave salary.

A. 2.—Due to frequent resignations and vacancies in the nursing staff.

A. 3.—Due to less expenditure on 'Travelling allowance' (Rs. 191) and on 'House rent and other allowances' (Rs. 1,139), the latter being chiefly due to vacancies in the nursing staff referred to under sub-head A. 2.

A. 4.—Is made up of an increase of Rs. 1,325 on account of medicines and a decrease of Rs. 8,555 under 'Diet of patients', counterbalanced by the debit under this sub-head of the cost of medicines and diet of patients of the Isolation Hospital (Rs. 999), for which provision was included under H. 2. The surrender of Rs. 10,000 was under 'Diet of patients'. This and the savings referred to above were due to reduced contract rates secured for 1926-27 as a result of giving effect to suggestions made by the Audit Department in the matter of calling for and acceptance of tenders.

A. 5.—*Vide* notes under Account IV sub-head E.

A. 6.—Mainly due to adjustment under this sub-head of the electric consumption charges of the hospital, provision for which was included under Account IV sub-head E. The savings under other contingent expenditure were counterbalanced by the contingent charges of the Isolation Hospital debited to this sub-head instead of to H. 2 wherein provision was included.

A. 7.—Due to larger expenditure on grants for the maintenance of lepers (Rs. 957), the provision for which was based on past actuals.

A. 9.—Chiefly due to the exhibition under this head of 1/4th of the charges on account of the Isolation Hospital recovered from the Bangalore Municipal Commission, credit for which was provided in the budget under sub-head H. 3. The savings were re-appropriated to other heads.

ACCOUNT III—MEDICAL AND PUBLIC HEALTH—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation, Less than Appropriated.	Expenditure compared with Appropriation, More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Medical—Mental Hospital	*10,000*	*8,305*	*1,695*	...
C.—Medical Schools and Colleges—Scholarships...	*720*	*720*	...	...
D. 1.—English charges (High Commissioner) on stores	...	*98*	...	*98*
D. 2—Loss or Gain by Exchange ...	...	*33*	...	*33*
E.—Public Health Establishment ...	*900*	*900*	...	...
F.—Grants-in-aid for Public Health purposes	*1,55,000*	*1,50,332*	*4,668*	...
G.—Public Health—Works. Rs. *Original 2,02,750; Supplementary —2,02,750*	...	...	...	...
H.—Public Health—Expenses in connection with Epidemic Diseases.				
H. 1.—Pay and Allowances of Officers and Establishments.	*2,130*	...	*2,130*	...
H. 2.—Medical and other Expenses ...	*4,920*	...	*4,920*	...
H. 3.—Deduct *Charges recovered from Bangalore Municipality ...*	*—1,840*	...	...	*1,840*

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B.—Due to less expenditure on the maintenance of lunatics in the Mysore State Lunatic Asylum provision for which was based on previous year's actuals. Rs. 1,863 anticipated as savings under the head and re-appropriated to other heads proved to be high due to the comparatively higher charges for the last quarter of the year adjusted in the March Final accounts. This resulted in an excess of Rs. 168 which remained uncovered.

D. 1. } Payments brought forward from 1925-26. The excesses remained uncovered.
D. 2. }

F.—Chiefly due to the payment to the Municipality of Rs. 95,312 for the housing of poorer classes in Bangalore against Rs. 1,00,000 provided for in the budget.

H. 1 to H. 3.—The budget provision under these heads was for the charges of the Isolation Hospital and the recoveries of 1/4th of such charges from the Municipal Commission. It was decided during the year under review, that such charges should be debited to the minor head 'Hospitals and Dispensaries'. (*Vide* sub-heads A. 1, A. 4, A. 6 and A. 9.)

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH—concld.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
		Rs.			
H.—Public Health—Expenses in connection with Epidemic Diseases—concld.					
H. 4.—Establishment charges paid to Bangalore Municipality	*Original* . 13,140				
	Supplementary . —50	*13,090*	*10,700*	*2,390*	...
Totals	*Gross*	*4,20,040*	*4,03,930*	*16,110*	...
	Deductions	*—2,740*	*—1,933*	...	*807*
	Net	*4,17,300*	*4,01,997*	*15,303*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

H. 4.—Due to less expenditure on account of plague charges incurred by the Municipal Commission, 3/4ths of which are payable by Government.

NOTES.

1. *Loss of Revenue, etc.*—(i) The failure to recover the fees payable in adavance or while the patients were in the hospital led to a write off in the receipts of Rs. 362 in 30 cases. This includes a sum of Rs. 75 levied for Professional attendance which a party refused to pay on the ground that he was not informed that he was liable to pay such fees at the time of admission. The officer in charge of the hospital has, however, agreed to make more systematic attempts at recovery before the patients are discharged.

(ii) The indent on a firm for a wrong kind of article by the same hospital led to a loss of about Rs. 32 which was written off under proper sanction.

(iii) Fees expected to be levied when sanction was accorded for the opening of another hospital were not levied with a view to popularising the hospital. The matter was brought to the notice of the Government of India who ordered that recoveries should be effected from 1st April 1928 onwards. The fees foregone for the year under report are estimated at Rs. 300.

2. Sub-head F.—(i) The total grant paid to the municipality to end of 1926-27 for the scheme for the housing of poorer classes in Bangalore is Rs. 7,25,162 out of which a sum of Rs. 45,904 was reported by the municipality as the unspent balance at the close of the year. The works are in progress and the amount will, it is reported, be spent in the current year.

(ii) Further sums aggregating to Rs. 79,548 were reported as unspent balances on 31st March 1927 of the grants paid in previous years on account of public health works and it is expected that they also will be utilised by the municipality in the current year.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue ... Original 300, Supplementary —26	274	274	...	...
B.—Excise ... ... Original 32,700, Supplementary —1,500	31,200	30,968	232	...
C.—Stamps ... ... Original 2,300, Supplementary —70	2,230	2,187	43	...
D.—Registration ... ... Original 4,000, Supplementary —295	3,705	3,689	16	...
E.—General Administration—District Establishment. Original 33,400, Supplementary —700	32,700	7,351	25,349	...
F.—Administration of Justice:				
F. 1.—Law Officers ...	3,600	1,895	1,705	...
F. 2.—Judicial Commissioner Original 2,230, Supplementary —29	2,201	2,183	18	...

EXPLANATIONS of the Causes of Variations between Expenditure and Appropriation—*contd.*

E. Entirely under Works expenditure. For the sake of convenience, and as the appropriation required under each major head could not be correctly estimated at the time for want of full details, a lump sum appropriation of Rs. 29,000 for all Civil Works of the station, with the exception of certain medical works provided for under Account III sub-head A. 5, was made under this sub-head. The actual works expenditure was, however, booked under the respective sub-heads. For facility of comparison of the total expenditure incurred with the total appropriation sanctioned, the figures relating to 'Works' under the sub-heads are brought together hereunder.

	Appropriation.	Expenditure.
	Rs.	Rs.
Account I sub-head A. 5	..	5,868 (Excluding Rs. 5,001 on account of Fire Engine Works included in Account I.)
,, II sub-head C. 1	..	5,041
,, III sub-head A. 5	25,000	28,051
,, IV sub-head E	29,000	3,651
,, IV sub-head F. 3 (4)	..	1,707
	54,000	44,318

Re-appropriations to the extent of Rs. 16,400 including those to cover the excesses under the above heads except E were sanctioned during the year leaving a balance of Rs. 12,600 under this sub-head. Rs. 5,100 of the savings which represented cost of electric energy supplied to Civil Hospitals were re-appropriated to Account III sub-head A. 6 as the expenditure was debitable to that sub-head. The balance of the savings was due to less expenditure under departmental charges owing to the transfer of execution of Civil Works to the Municipal Commission.

F. 1.—The saving is under 'Fees to pleaders in Civil and Criminal cases' which is a fluctuating item and depends on the volume of litigation.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
F.—Administration of Justice—contd.				
F. 3.—Civil and Sessions Courts: Rs.				
F. 3 (1).—Pay of Officers { *Original* 25,390 *Supplementary*—4,471	20,919	20,919	...	...
F. 3 (2).—Pay of Establishments	24,160	20,669	3,491	...
F. 3 (3).—Allowances, Honoraria, etc.	300	1,090	...	790
F. 3 (4).—Contingencies ...	2,400	3,277	...	877
F. 4—Criminal Courts ... { *Original* 46,220 *Supplementary* —3,700	42,520	49,936	...	7,416
G.—Jails and Convict Settlements—Pay and Allowances and Miscellaneous expenses	13,000	12,757	243	...
H.—Political ... { *Original* ... 1,900 *Supplementary*... —145	1,755	1,755	...	...
I.—Agriculture—Veterinary charges—(Grants-in-aid)	4,000	4,000	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

F. 3 (2).—Budget included a full year's provision for the establishment of the District Munsiff's Court and Rs. 1,200 on account of 'Remuneration to Copyists and examiners'. The charges on account of the latter were booked under sub-head F. 3 (3) to which head the amount was re-appropriated. The formation with effect from 1st November 1926 of a single court styled 'Munsiff Magistrate's Court' in place of two separate courts (District Munsiff's and Second Magistrate's) and the debit of the establishment charges of the new court to sub-head F. 4, for the reason that the duties of the new court were more magisterial than civil, caused a saving of Rs. 2,275 under this sub-head which was also re-appropriated to F. 4.

F. 3 (3).—Chiefly due to the inclusion of the provision for remuneration to copyists under sub-head F. 3 (2) *vide* explanation above.

F. 3 (4).—Due to the inclusion of the works expenditure of Civil Court buildings, partly counterbalanced by less expenditure under contingencies, *Vide* explanation under sub-head E.

F. 4.—The excess is the net result of the following variations:—

(*a*) Probable savings provided for in the budget on account of the abolition of the 2nd Magistrate's Court not realised.	(+) 8,000
(*b*) Contribution for passage pay paid to the Madras Government due to the abolition of the Passage Fund . . .	(+) 813
(*c*) Increased expenditure on diet and road-money to prosecutors and witnesses	(+) 379
(*d*) Less expenditure on discretionary grants	(—) 1,763
(*e*) Other minor variations	(—) 13
	(+) 7,416

The abolition of the 2nd Magistrate's Court, for which credit was taken under (*a*) above, was given effect to only from 1st November 1926. Further as the charges of the Munsiff Magistrate's Court were debited to this sub-head instead of under F. 3—Civil and Sessions Courts, as originally anticipated [*vide* explanation under F. 3 (2)] the full savings taken credit for were not realised.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—concld.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
J.—Miscellaneous Departments ...	*1,900*	*2,397*	...	*497*
K.—Superannuation Allowances and Pensions	*31,000*	*31,156*	...	*156*
L.—Stationery and Printing :				
L. 3.—Cost of Printing and Stationery	...	*1,824*	...	*1,824*
M.—Miscellaneous ... { *Original* ... Rs. 14,700; *Supplementary* ... —2,150	*12,550*	*12,627*	...	*77*
Total ...	*2,30,414*	*2,10,954*	*19,460*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concld.*

J.—Chiefly due to larger expenditure on account of the sum payable to the Madras Government for the services of the Inspector of Steam Boilers counterbalanced by a small saving under Registrar of Joint Stock Companies.

L. 3.—Due to the payment of the cost of printing certain police, etc., forms for Mysore Assigned Tract Administration at the Madras Government Press not orginally anticipated.

NOTE.

B.—*Losses over Rs. 5,000.*—Excise revenue is collected in instalments from licensees and the rules provide that in case an instalment is not paid on the due date, the revenue authority may cancel the license and order a fresh sale. A certain latitude was, however, allowed by a collector to a licensee during the years 1919-20 to 1921-22, with the result that a net amount of Rs. 27,661 being the irrecoverable arrears of revenue had to be written off by the Government of India during the year under report. The write off was admitted in audit as it was shown that the collector had good reasons for allowing the latitude to the licensee.

Another sum of Rs. 6,754 being the net loss due to the failure of a licensee of an arrack shop in 1923-24 to pay the instalments on due dates and the consequent resale of the shop, was also written off during the year by the Government of India. It was, however, noticed that such losses could be minimised in future to a certain extent if the instructions issued by the Government of India in the matter of accepting Government papers tendered as securities at market values only, were followed. The suggestion to amend the rules of the Excise Department relating to the deposits made by the licensees with reference to these instructions was accepted by the minor Administration.

WESTERN INDIA STATES AGENCY.

(*ALL NON-VOTED.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation, Less than Appropriated.	Expenditure compared with Appropriation, More than Appropriated
	Rs.	Rs.	Rs.	Rs	Rs.
A.—Political Expenditure—					
Political Agents :	Rs.				
A. 1.—Pay of Officers. — *Original*	3,01,438				
Supplementary.	—8,000	2,93,438	2,93,000	438	...
A. 2.—Pay of Establishments.	...	3,55,953	3,41,717	14,236	...
A. 3.—Allowances, Honoraria, etc. — *Original*	59,231				
Supplementary.	8,000	67,231	92,111	...	24,880
A. 4—Supplies and Services	...	58,481	51,364	7,117	...
A. 5.—Contingencies	...	45,586	42,629	2,957	...
A. 6—Grants-in-aid, Contributions and Donations — *Original*	500				
Supplementary.	1,200 (a)	1,700	1,333	367	...
A. 7.—Establishment charges recovered from other Governments, Departments, etc.		—2,40,189	—2,17,180	...	23,009

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation.

A. 2.—Mainly due to appointment of substitutes on the minimum rates of pay in leave vacancies of senior men.

A. 3.—Due to more expenditure than anticipated on account of travelling allowance and cost of passages. The excess over the net modified appropriation was Rs. 24,991 which remained uncovered.

A. 4.—Due to partial utilization of the provision for "Diet and Road money" the expenditure on which is of a fluctuating nature.

A. 7.—The short recovery is mainly due to the following reasons —

(i) Centralization of certain posts, the cost of which was being recovered from the Consolidated Local Fund.

(ii) Suspension of the recovery of Rs. 9,000 due from the Palanpur State.

(iii) Less recovery of Rs. 6,719 from the consolidated Local Fund, Banaskantha, which had not sufficient balance to pay the recoveries in full. The excess remained uncovered.

(a) Sanctioned on 9th March 1927.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
B.—Police Expenditure :				
B. 1.—District Executive Force : Rs.				
B. 1 (1).—Pay of Officers { *Original* 49,099; *Supplementary* —1,200	*47,899*	*43,983*	*3,916*	...
B. 1 (2). Police Force. { *Original* 4,36,498; *Supplementary* —1,000	*4,35,498*	*3,88,498*	*47,000*	...
B. 1 (3).—Office Establishment ...	*21,108*	*20,665*	*443*	...
B. 1 (4).—Allowances, Honoraria, etc. { *Original* 1,39,310; *Supplementary* —1,300	*1,38,010*	*1,23,852*	*14,158*	...
B. 1 (5).—Supplies and Services and Contingencies.	*59,271*	*55,639*	*3,632*	...
B. 1 (6).—Establishment charges paid to Provincial Governments	...	*7,419*	...	*7,419*
B. 1 (7).—Grants-in-aid contributions, etc. { *Original* ...; *Supplementary* (a) 600	*600*	*600*	...	...
B. 3.—Deduct *cost of Additional Police* ...	*—79,286*	*—58,903*	...	*20,383*
C.—Public Health Expenditure—				
Public Health Establishment	*9,000*	*7,775*	*1,225*	...
D.—Stamps	*3,000*	*2,347*	*653*	...
E.—Ecclesiastical—				
E. 1.—Ecclesiastical Establishment—Church of England	*1,200*	*1,070*	*130*	...
E. 2.—Cemetary Establishment	*1,800*	*1,727*	*73*	...
F.—Education :				
F. 1.—Grants-in-aid	*15,000*	*10,513*	*4,487*	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

B. 1 (1).—Due to (1) the post of the Deputy Superintendent of Police, having remained vacant for some time (Rs. 1,696) and (2) partial utilization of the provision for leave salary (Rs. 2,200).

B. 1 (2).—Due to vacancies in the Police Force for want of suitable recruits.

B. 1 (4).—Mainly due to less expenditure on horse and camel allowances owing to vacancies for want of suitable remounts.

B. 1 (6).—The expenditure represents charges paid to the Bombay Government on account of the training of agency candidates at Police Training School, Nasik. Excess to the extent of Rs. 3,588 remained uncovered.

B. 3.—Mainly due to non-recovery of Police charges from the several Railways as the question of recovery is still under disposal by the Agent to the Governor General. The excess over the net modified appropriation was Rs. 19,808 which remained uncovered.

C.—Due mainly to less expenditure on travelling allowance.

F. 1.—Mainly due to non-utilization of the provision of Rs. 4,000 on account of leave salary of the Rajkumar College Staff.

(a) Sanctioned on 9th March 1927.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation. Less than Appropriated.	Expenditure compared with Appropriation. More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
F.—Education—concld.					
	Rs.				
F. 2.—Allowances { *Original*	...	4,800	4,694	106	...
{ *Supplementary*	4,800(a)				
G.—Famine Relief	...	...	6,549	...	6,549
Totals ... { *Gross* ...		... 15,59,575	14,97,485	*Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation, Rs. 62,090.*	
Deductions		...—3,19,475	—2,76,083	*Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 18,698.*	
Net ...		... 12,40,100	12,21,402		

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*contd.*

G.—The expenditure was on account of gratuitous relief.

(a) Sanctioned on 26th March 1927.

CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with CENSUS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
Census:				
A.—Superintendence:				
A. 4.—Contingencies	...	1,991	...	1,991
Total Voted ...	...	1,991	Excess of Gross Expenditure (voted) compared with Gross Grant Rs. 1,991.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

There is no grant for "Census" in the Demands for Grants for 1926-27.

A. 4.—Due to readjustment of certain arrears of municipal taxes on the buildings occupied by the office of the Superintendent of Census Operations, Madras, paid in 1924-25 but wrongly debited against Madras Revenues, in that year's accounts.

NOTES.

1. To meet the charge a sum of Rs. 1,991 was allotted from the reserve with the Finance Department under sub-head "L—Reserve" in demand No. "72 Miscellaneous."

2. Total progressive expenditure up to 31st March 1927 on the last decennial census held early is 1921 is Rs. 39,74,826.

GRANT No. 85—CAPITAL OUTLAY ON SECURITY PRINTING.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to meet Expenses in connection with STAMPS—CAPITAL EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".				
H.—Security Printing Press charges :				
H. 1—Capital Expenditure :				
H. 1 (1)—Works				
H. 1 (2)—Machinery :				
H. 1. 2 (1)—Indian charges ...	10,000	1,49,855	22,145	...
H. 1. 2 (2)—English charges (High Commissioner) on stores.	1,22,000			
H. 1. 2 (3) Loss or Gain by Exchange	40,000			
H. 1 (3)—Floating Capital { Original ... / Supplementary (a) 15,00,000	15,00,000	15,00,000	...	...
Total ...	16,72,000	16,49,855	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs 22,145.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

H. 1. 2 (1) to H. 1. 2 (3).—Due mainly to the non-completion of the Security Printing Extension before the close of the financial year as the steel work required could not be delivered in time owing to the protracted coal strike in the United Kingdom.

NOTES.

1. The expenditure recorded against sub-heads H. 1. 2 (1) to H. 1. 2 (3) represents the charges incurred on Capital account by the Master, Security Printing out of the appropriation placed at his disposal by credit to the Personal Ledger Account.

2. In view of the introduction of the Commercial System of accounting at the Security Printing Press, Nasik Road, a floating capital of Rs. 15,00,000 has been supplied for running the press.

(a) Voted by the Legislative Assembly in February 1927.

GRANT No. 85-A.—CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

ACCOUNT of the Sum Expended, in the year ended 31 March 1927, compared with the Sum Granted to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGE TO REVENUE."					
A.—Works	Original ... Rs.				
	Supplementary (a) 8,16,300	8,16,300	8,34,912	...	18,612
C.—Cost of Land	Original ...				
	Supplementary (a) 10,800	10,800	...	10,800	...
D.—Miscellaneous :					
D. 1.—Pay of Officers	*Original* ...				
	Supplementary. (b) *20,000*	*20,600*	*19,843*	*757*	...
D. 2.—Pay of Establishments.	*Original* ...				
	Supplementary (a) 2,800	2,800	927	1,873	...
D. 3.—Allowances, Honoraria, etc.	*Non-voted*				
	Original ...				
	Supplementary (b) *20,000*	*2,000*	*3,825*	...	*1,825*
	Voted				
	Original ...				
	Supplementary (a) 650	650	...	650	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to more rapid progress of work than anticipated. The excess remained uncovered although it was brought to the notice of the Government of India, Finance Department, after the close of the year by the Master, Security Printing, India.

C.—Due to delay in settling the amount of compensation.

D. 2.—Due mainly to the engagement of a stenographer on a lower pay than estimated and for a shorter period.

D. 3.—*Non-voted.*—Due to the payment during the year of the return passage to the Master instead of the single one as estimated for and more travelling than anticipated. The excess remained uncovered.

D. 3.—Voted and D. 4.—There was no occasion for incurring expenditure under these sub-heads.

(a) Sanctioned by the Legislative Assembly in February 1927.
(b) Sanctioned by the Finance Department on 31st March 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
D.—Miscellaneous—*contd.*	Rs.				
D. 4.—Contingencies... *Original*	...				
Supplementary	(a) 450	450	...	450	...
E.—English charges ... *Original*	*Nil*				
Supplementary	(b) *6,000*	*6,000*	*5,142*	*858*	...
F.—Loss or gain by Exchange. *Original*	...				
Supplementary	(b) *2,000*	*2,000*	*1,752*	*248*	...
Totals ... *Non-voted* ...		*30,600*	*30,562*	*Saving of gross expenditure (non-voted) compared with Gross Appropriation Rs. 38.*	
Voted		8,31,000	8,35,839	Excess of gross expenditure (voted) compared with Gross Grant Rs. 4,839.	

NOTE.

In June 1926 the Government of India sanctioned the establishment of a Press at Nasik Road for the printing of Currency Notes, at an estimated cost of Rs. 27,84,000. Of this, expenditure to the extent of Rs. 8,66,402 was incurred during the year 1926-27 and a sum of Rs. 19,23,000 has been provided on this account in the estimates for 1927-28 under Demand "89—Capital Outlay on Currency Note Printing Press."

(a) Sanctioned by the Legislative Assembly in February 1927.
(b) Sanctioned by the Finance Department on 31st March 1927.

GRANT No. 86.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—55.—CONSTRUCTION OF IRRIGATION, ETC.—WORKS.				
A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head "55":	...			
A. 1.—Productive Works: Lower Swat and Kabul River Canals: A. 1 (1).—Works	...	2,610	...	2,610
A. 2.—Unproductive Works: North-West Frontier, Upper Swat River canal: A 2 (1).—Works	1,33,000	1,19,906	13,094	...
A. 3.—Unproductive Works: Baluchistan and Ajmer-Merwara: A. 3 (1).—Works	13,500	19,077	...	5,577
B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head "55":				
B. 1.—Establishment (*vide* D.-5 in Demand No 22)	76,500	54,331	22,169	...
B. 2.—Tools and Plant (*vide* E.-3 in Demand No. 22)	3,000	2,816	184	...
B. 3.—Suspense (*vide* F.-3 in Demand No. 22)	—2,23,000	—2,43,314	20,314	...
B. 4.—Pensionary Charges (*vide* G-1 in Demand No. 22)	...	6,494	...	6,494
B. 5.—Less receipts on Capital Account ...	...	—1,264	1,264	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1. (1).—Due to the charges for constructing a syphon originally provided for under "XIII—Extension and Improvements."

A. 2. (1).—Due to non-utilisation of the provision for Land Charges owing to the Civil Department not having raised debit during the year.

A. 3. (1).—Due to additional work of remodelling and regrading Tor Murgha Feeder Cut having been sanctioned by the local Administration during the course of the year owing to breeches in the Tor Murgha Feeder Cut in March 1926, this demand could not be foreseen at time of submission of budget estimate for 1926-27.

B. 1.—Due mainly to decrease in works outlay in the North-West Frontier Province (Rs. 23,615). These charges are calculated on *pro-rata* basis.

B. 2.—Net result of a saving of Rs. 1,000 in Baluchistan and an excess of Rs. 816 in the North-West Frontier Province. The saving was due to no tools and plant having been purchased. The excess was due to the transfer of certain articles of tools and plant borne on the stock list. These charges are calculated on *pro-rata* basis.

B. 3.—(See notes.)

B. 4.—Due to adjustment under this sub-head of pensionary charges which were originally provided for under sub-head G in Demand No. 22, no separate provision having been made under this sub-head. The expenditure represents pensionary charges adjusted at 14 per cent. on the establishment charges *vide* B. 1 above.

B. 5.—Relates to North West Frontier Province. No appropriation is needed for recoveries of expenditure, *vide* paragraph 116 of the Public Works Account Code.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—*Deduct*—Share of Capital Charges (A and B above) financed from Ordinary Revenue (*vide* B in Demand No. 22).	—58,000	—31,288	...	26,712
Totals Gross ...	3,000	—38,050	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 41,080.	
Totals Deductions ...	—58,000	—32,552		
Totals Net	*—1,000	—70,632	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 71,632.	

Explanations of the Causes of Variation between Expenditure and Grant—*concld.*

C.—Due mainly to no adjustment having been made in the accounts of the North-West Frontier Province for certain land charges owing to non-receipt of debit from the Civil Department.

Notes.

1. The operations upon the "Reserve" were as below :—

		Rs.
Original provision for Reserve in Demand for Grants, 1926-27		*Nil.*
Add—withdrawn to Reserve from—		
1. North-West Frontier Province.	55.—Construction of Irrigation, Navigation, Embankment and Drainage Works	21,000
	Total	21,000
Deduct—Amount allotted to—		
2. North-West Frontier Province.	55.—Construction of Irrigation, Navigation, Embankment and Drainage Works	6,000
	Total	6,000
	Balance	15,000
	Amount surrendered to Government	15,000
	Balance lapsed.	*Nil.*

2. The total expenditure for works and for establishment and tools and plant in the North West Frontier Province is given below :

	Rs
Works	1,22,516
Establishment	46,385
Tools and plant	2,816

3. Sub-head B. 3.—Prior to 1926-27 the transactions under the minor head "Suspense" in the North-West Frontier Province were accounted for under the Major head "55" *i.e.* under Grant "86-Irrigation Works—not charged to Revenue". Since 1926-27 such transactions are being accounted for under head "XIII" *i.e.* under Grant "22-Irrigation charged to Revenue" The transactions under this sub-head therefore represent the aggregate of the suspense balances at the commencement of the year 1926-27 transferred from "55" to "XIII" and the saving of Rs. 20,314 indicates that larger credits were transferred to the head "XIII" than anticipated at the time the estimates were framed. (See para.)

* The net amount required being a minus quantity, a [nominal demand of Rs. 1,000 was submitted for the vote of the Legislative Assembly.

STORE ACCOUNT.

Division.	Lower Swat Canal.	Malakand Division Upper Swat Canal.
	Rs.	Rs.
Opening balance on 1st April 1926	53,952	1,66,911
Receipts during the year	52	*Nil.*
Total .	54,004	1,66,911
Issues during the year	54,004	1,66,911
Balance on 31st March 1927	*Nil.*	*Nil.*

NOTE.

In the report for 1925-26 this store account was incorrectly given under Grant No. "22—Irrigation works charged to Revenue" (*Vide* page 143 of the Report for 1925-26) instead of under Grant No. "83—Irrigation works—not charged to Revenue."

GRANT No. 89—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM PORT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56—E. CAPITAL OUTLAY ON VIZAGAPATAM PORT."				
A.—Pay and allowances other than Travelling Allowances :				
A. 1.—Engineering Establishment Officers...	1,17,000	1,21,545	...	4,545
A. 2.—Engineering Establishment—Subordinates	34,000	13,430	20,570	...
A. 3.—Office Establishments	21,000	31,173	...	10,173
A. 4.—Other Establishments	1,08,000	43,543	64,457	...
A. 5.—Provident Fund Contributions ...	11,000	10,315	685	..
B.—Travelling Allowances	14,000	16,898	...	2,898
C.—Contingencies	25,000	18,328	6,672	...
D.—Land	7,80,000	3,56,937	4,23,063	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due partly to acting allowances paid to the Deputy Engineer-in-Chief during the absence of the Engineer-in-Chief on leave (Rs. 2,108) and partly to contribution for leave salary of an Engineer of the Bengal Nagpur Railway, on deputation, adjusted during the year (Rs. 2,062), not having been provided for in the original budget. The excess to the extent of Rs. 3,545 remained uncovered.

A. 2.—Due to two posts of Sub Engineers not having been filled up and to non-entertainment of the full sanctioned strength of other Subordinates Establishment during the year owing to delay in programme of works.

A. 3.—Due to provision for the drawing office and menial establishment of the Engineer-in-Chief's office having been wrongly included under A. 4 instead of under this head in the original Budget. The excess to the extent of Rs. 173 remained uncovered.

A. 4.—Due to (1) the reasons given against the sub-head A. 3 above, (2) provision made for a special Land Revenue Officer on Rs. 1,500 per mensem, which post was not filled up (Rs. 18,000) and (3) excess provision having been made for audit staff, when actually a smaller audit establishment was maintained (Rs. 36,280).

A. 5.—Due to less contribution than anticipated owing to the provision made for the permanent Subordinate Railway Accounts Establishment for Divisions not having been utilised, no divisions having been formed.

B.—Due to (1) cost of passages paid by the High Commissioner for India to the Engineers recruited in England for the Harbour Construction, adjusted during the year (Rs. 2,030), and to (2) excess over provision for travelling expenses of staff recruited in India (Rs. 860). The excess to the extent of Rs. 1,898 remained uncovered.

C.—The Grant was under-estimated to the extent of Rs. 7,192, but this excess was converted to a saving of Rs. 6,672 by an unprovided for credit adjustment of Rs. 13,864. An additional allotment of Rs. 7,000 sanctioned by re-appropriation during the year was found to be unnecessary for it had the effect only of increasing the saving to Rs. 13,672.

D.—Funds were not fully utilised owing to delay in Land Acquisition proceedings.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Reclamation	30,000	1,55,651	...	1,25,651
F.—Works:				
F. 1.—Expenditure in England ...	10,10,000	8,19,852	1,90,148	...
F. 2.—Exchange	3,37,000	2,79,212	57,788	...
F. 3.—Expenditure in India	18,95,000	8,76,982	10,18,018	...
G.—Interest during Construction	4,88,000	4,42,599	45,401	...
Total ...	48,70,000	31,86,465	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 16,83,535.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concld.*

E.—Due to the Expenditure incurred on account of "Dredging" originally provided under F. 3.—Expenditure in India, having been transferred and booked against this head owing to the decision that all expenditure under Dredging should be included under the new minor head of account "III.—Reclamation—(including dredging)" opened during the year with the approval of the Auditor General. An additional allotment of Rs. 2,50,000 was sanctioned by re-appropriation during the year. This proved excessive as the progress of work was retarded by late arrival from England of the Dredger "Vizagapatam" and accident thereto.

F. 1.—Due to the penultimate payment of 10 per cent. of the cost of Dredger "Vizagapatam", not having been made in England as originally provided in the budget, owing to the "Dredger" having met with an accident before its trial during the year.

F. 2.—Due to the saving under Expenditure in England sub-head F. 1. above.

F. 3.—Due mainly to (*i*) saving of Rs. 8,11,300 caused by delay in dredging programme on account of late arrival of suction Dredger "Vizagapatam" and accident thereto, (*ii*) certain works not having been started as originally anticipated, (*iii*) expenditure on dredging having been booked under E. whereas provision existed under this subhead (Rs. 1,25,651) and (*iv*) receipt on Capital account not having been provided in the budget (Rs. 81,061).

G.—Due to capital outlay having been less than anticipated.

NOTE.

1. The amount of Project Estimate for Vizagapatam Harbour Construction sanctioned by the Secretary of State is Rs. 2,23,00,000; expenditure to end of 1926-27 Rs. 96,57,091; balance Rs. 1,26,42,909; the work is in progress.

STORES ACCOUNTS.

The Vizagapatam Harbour Construction was served by the Stores Depôts of the Bengal Nagpur Railway up to 31st March 1926. A separate Stores Account was however started from 1st April 1926 after the formation of the separate Audit Office. A sum of Rs. 20,000 was re-appropriated in May 1926 from " F.-3-Works India " to " Stores Suspense " to cover the value of (1) Stores which had been charged to works but had been written-back in the beginning of the year to " Stores Suspense " and (2) the value of Stores which were to be obtained for stock purposes. A further sum of Rs. 10,000 was re-appropriated in March 1927 to cover the balance of " Stores Suspense " anticipated at the end of March 1927 but the actual Closing Balance stood at Rs. 20,998.

The opening Balance, Receipts and Issues and the Closing Balance are as follows :—

	Rs.
Opening Balance	*Nil*
Receipts	11,28,660
Issues	11,07,662
Closing Balance	20,998

The balance of Stores was kept down as far as possible to a minimum, most of the stores indented for being required for immediate consumption on works.

An audit verification of the stock of stores was made during the year under review and the actual deficit amounting to Rs. 35, was written off under the Engineer-in-Chief's sanction.

GRANT No. 90—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the year ended 31 March 1927, compared with the Sum Granted to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Service.		Grant.	Expenditure.	Expenditure compared with grant. Less than Granted.	Expenditure compared with grant. More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".					
		Rs.			
A.—Payment of Commuted Value of Pensions.	*Non-voted* ...	*15,00,000*	*5,98,098*	*9,01,902*	...
	Voted ...	20,00,000	22,87,124	...	2,87,124
Total	*Non-voted* ...	*15,00,000*	*5,98,098*	*Saving of Gross Expenditure (Non-voted) compared with Gross appropriation Rs. 9,01,902.*	
	Voted ...	20,00,000	22,87,124	Excess of Gross Expenditure (Voted) compared with Gross Grant, Rs. 2,87,124.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted* and Voted.—Savings occurred in the Non-voted Section in all the Departments, *viz.*, Civil, Railway, Military and Marine Departments. As this was the first year of the operation of the new system of charging commutations of pensions to capital, no previous actuals were available for framing a more accurate estimate under the voted and non-voted heads.

GRANT No. 91.—DELHI CAPITAL OUTLAY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "57—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI."							
A.—Pay and allowances other than Travelling Allowance:							
			Rs.				
A. 1.—Engineering Establishment—Officers.	*Non voted*	*Original*	*2,02,650*	*2,33,828*	*2,29,849*	*3,979*	...
		Supplementary	(a) *31,178*				
	Voted		... ...	1,94,700	1,06,680	88,020	...

General.

1. Savings under subheads A to C represent a portion of the probable savings of Rs. 5·5 lakhs provided against F. F. The actual saving was Rs. 2·38 lakhs and inability to work up to the provision was explained to the New Capital Committee.

2. Surrenders referred to below against the sub-heads " F to X " are explained by the Controlling Officer to be due to (*i*) overestimation of the expenditure in the original budget demand (Rs. 11,43,400 surrendered on 9th December 1927), (*ii*) unforeseen change effected with the approval of the Standing Finance Committee, in the incidence of the cost of works pertaining to the completed portion of the Project from " 57—Delhi Capital outlay " to " 41—Civil Works " (Rs. 14,06,600 surrendered on 9th February 1927), (*iii*) (*a*) Inability of the Executive Engineers to spend the grant as they could not measure the works in the Secretariat and the Council Chamber owing to the buildings being occupied, (*b*) Transfer of stores for use on works the allocation of which was changed to the 41—Civil Works during the year, (*c*) Running of the Delhi Electric Power House on profits (Rs. 10,97,750 surrendered on 30th March 1927), (*iv*) decision to writeback the cost of furniture purchased for Viceregal Lodge in Old Delhi from " 57—New Capital " to " 41—Civil Works " (Rs. 67,000 surrendered on 30th March 1927.)

3. Reappropriations referred to against the respective heads represent (*i*) adjustment of the provision of Rs. 20,25,000 included in the original budget grant in the form of a minus reserve to cover probable savings against final heads, (*ii*) transfer of savings to cover unforeseen expenditure under other heads and (*iii*) transfers of provisions under suspense heads to cover inter-divisional transactions which originated from the change of system of adjustment of invoices.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant. year 1926-27.

N. B.—Figures marked (S) represent amount surrendered and figures marked (R) represent amount reappropriated.

A. 1.—*Non-voted.*—Due to saving in English expenditure.

A. 1.—Voted.—Due to (*i*) pay of certain officers having been treated as 'Non-voted' instead of 'Voted', (*ii*) pay of two officers provided here but charged to A. 5—Voted, (*iii*) reduction of two posts and (*iv*) saving in English expenditure. The original provision under the head was reduced by Rs. 88,660 by orders of reappropriation and surrenders resulting in a net excess of Rs. 640 which remained uncovered.

(a) Includes additional appropriation of Rs. 31,872, sanctioned on 9th February 1927.

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
				Rs.	Rs.	Rs.	Rs.
A.—Pay and allowances other than Travelling Allowance—*contd.*							
A. 2.—Engineering Establishment—Subordinates			...	2,40,000	1,93,935	46,065	...
A. 3.—Specialist Officers.	*Non-voted*	*Original*	Rs. *31,800*	*1,08,988*	*1,09,663*	...	*675*
		Supplementary	(a) *77,188*				
	Voted		... ...	1,01,430	58,390	43,040	...
A. 4.—Office establishments				3,93,800	3,87,764	6,036	...
A. 5.—Other establishments.	*Non-voted*	*Original*	*67,550*	*1,04,704*	*1,04,396*	*308*	...
		Supplementary	(b) *37,154*				
	Voted		... ...	5,48,610	3,82,546	1,66,064	...
B.—Travelling allowance:							
B. 1.—Officers (including Expenditure in England). ...	*Non-voted*	*Original*	...	*37,000*	*35,527*	*1,473*	...
		Supplementary	(c) *37,000*				
	Voted ...		... ...	77,700	32,173	45,527	...
B. 2.—Establishment.	*Non-voted*	*Original*	...	*5,500*	*7,141*	...	*1,641*
		Supplementary	(d) *5,500*				
	Voted ...		... ...	58,000	45,070	12,930	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 2.—Due to reduction of staff. Rs. 47,030 withdrawn by reappropriation and surrender resulting in a net excess of Rs. 965 which remained uncovered.

A. 3.—*Non-voted.*—Excess appears under the English portion of expenditure, and remained uncovered.

A. 3.—Voted.—Due to change from 'Voted' to 'Non-voted' in the incidence of the pay of certain officers. Rs. 45,400 withdrawn by reappropriation and surrenders resulting in an excess of Rs. 2,360 which appeared under English expenditure and remained uncovered.

A. 4.—Due to reduction of establishment.

A. 5.—Voted.—Saving due to the transfer of the two posts of the medical officers from the control of the Public Works Department to the Civil Administration, change in the incidence of the pay of certain officers from 'Voted' to 'Non-Voted' and reduction of staff. Reduction of Rs. 1,66,250 by reappropriation and surrenders resulted in an excess of Rs. 185 which remained uncovered.

B. 1.—*Non-voted.*—Due to conveyance allowance having not been drawn by certain officers during leave. Withdrawal of Rs. 1,500 on 31st March 1927 resulted in uncovered excess of Rs. 27.

B. 1.—Voted.—Saving mainly due to change in allocation from 'Voted' to 'Non-Voted.'

B. 2.—*Non-voted.*—Due to under-estimate. Excess to the extent of Rs. 141 remained uncovered.

B. 2.—Voted.—Saving mainly due to change in allocation from 'Voted' to 'Non-Voted.'

(a) Includes additional appropriation of Rs. 77,915 sanctioned on 9th February 1927.

(b) " " " " 43,562 " " " "

(c) " " " " 40,000 (Rs. 35,700 sanctioned on 31st August 1926 and Rs. 4,700 on 9th February 1927).

(d) Sanctioned on 9th February 1927 (Rs. 500) and on 30th March 1927 (Rs. 5,000).

Service.				Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
				Rs.	Rs.	Rs.	Rs.
C.—Commission fees and travelling allowance of the English Architects (Messrs. Lutyens and Baker):							
			Rs.				
C. 1.—Commission fees (including Expenditure in England).	*Non-voted*	*Original*	...				
		Supplementary	(a) *1,40,745*	*1,40,745*	*1,45,228*	...	*4,483*
	Voted ...	...	...	2,45,700	...	2,45,700	...
C. 2.—Travelling allowance (including Expenditure in England).	*Non-voted*	*Original*	...				
		Supplementary	(a) *4,885*	*4,885*	*9,253*	...	*4,368*
	Voted ...	...	...	6,000	...	6,000	...
D.—Supplies and Services and Contingencies:							
D. 1.—Postage, Telegrams and Telephone charges ...		...	...	22,200	22,922	...	722
D. 2.—Other Charges ...		...		52,800	38,060	14,740	...
E.—*Deduct*—Establishment Charges recovered from other Governments, Departments, etc. ...		...		—5,57,850	—8,52,944	2,95,094	...
F.—Works—Government House ...		...		30,00,000	13,38,308	16,61,692	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Non-voted.—Due to excess in the English portion of expenditure which remained uncovered.

C. 1.—Voted.—Due to change in allocation of the charges from 'Voted' to No Voted'.

C. 2.—*Non-voted.*—Due to excess about 47% in the English portion of expenditure. The excess remained uncovered.

C. 2.—Voted.—Saving due to change in allocation from 'Voted' to 'Non-voted'.

D. 1.—Due to unforeseen expenditure. Allotment of Rs. 2,800 sanctioned on 31st March 1927 to meet the extra expenditure proved unnecessary to a large extent.

D. 2.—Due to saving anticipated in the original budget provision and included in the probable savings sub-head F. F.

E.—Due to more recoveries than were anticipated owing to transfer of works from "57—New Capital" to "41—Civil Works" and increases in works outlay under other head.

F.—Provision reduced by surrender and reappropriation of Rs. 16,33,362 [—41, 750, (S) dated 30th March 1927; —15,96,475 (R) dated 30th March 1927: 4,860 (R) dated 31st March 1927]. Final saving Rs. 28,330 due to incorrect estimate of liabilities. With-drawal was inadequate and last reappropriation was unjustified.

(a) Sanctioned on 30th March 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Works—Secretariats	24,00,000	15,07,560	8,92,440	...
H.—Works—Legislative Chambers	25,00,000	18,41,525	6,58,475	...
I.—Works—Residential Buildings	2,50,000	94,109	1,55,891	...
J.—Works—Other Civil Buildings	29,20,000	10,45,096	18,74,904	...
K. Works—Military Buildings	50,000	68,568	...	18,568
L.—Works—Communications	2,70,000	94,802	1,75,198	...
M.—Works—Parks and Gardens (including Recreation Parks)	1,50,000	1,50,659	...	659
N.—Works—Other Miscellaneous Public Improvements	2,00,000	76,549	1,23,451	...
O.—Works—Electric Light and Power ...	5,00,000	—1,43,841	6,43,841	...
P.—Works—Irrigation	1,00,000	92,163	7,837	...
Q.—Works—Storm Water Drains	1,50,000	22,654	1,27,346	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G.—Provision reduced by surrender and reappropriation of Rs. 8,71,200 [—3,95,977 (S), dated 9th February 1927; —4,83,000 (S), dated 30th March 1927; —223, dated 30th March 1927; +8,000 (R), dated 31st March 1927]. Final saving Rs. 21,240 due to non-receipt of English stores and postponement of expenditure. Withdrawal was inadequate and last reappropriation was unjustified.

H.—Provision reduced by surrender and reappropriation of Rs. 4,86,952 [—1,52,364 (S), dated 9th February 1927; —6,40,028 (S), dated 30th March 1927; +3,05,440 (R), dated 31st March 1927]. Final saving Rs. 1,71,523 due to incorrect estimate of liabilities by disbursing officers and to non-payment of bills. Last reappropriation was not fully justified.

I.—Provision reduced by surrender and reappropriation of Rs. 1,50,160 [—1,49,210 (S), dated 9th February 1927, —950 (R), dated 30th March 1927]. Final saving Rs. 5,731, due to non-payment of bills. Surrender was inadequate.

J.—Provision reduced on 30th March 1927 by reappropriation of Rs. 18,84,477. The excess of Rs. 9,573, due to underestimating liabilities, remained uncovered.

K.—Excess due to unforeseen expenditure.

L.—Provision reduced by surrender and reappropriation of Rs. 1,69,540 [—1,70,560 (S), dated 9th February 1927, +1,020 (R), dated 30th March 1927]. Final saving Rs. 5,658 due to non-payment of bills and postponement of expenditure. The last reappropriation was unjustified.

M.—Reappropriation of Rs. 6,920 sanctioned on 30th March 1927 proved unnecessary.

N.—Provision reduced by surrender and reappropriation of Rs. 1,21,800 [—1,00,800 (S), dated 9th February 1927; —21,000 (R), dated 30th March 1927]. Final saving Rs. 1,651 is petty.

O.—Provision reduced by surrender and reappropriation of Rs. 6,33,598 [—5,38,798 (S), dated 9th February 1927; —94,800 (R), dated 30th March 1927]. Final saving Rs. 10,243 due to undischarged liabilities. Surrender was inadequate.

P.—Provision reduced on 30th March 1927 by reappropriation of Rs. 6,947. Saving on final grant only Rs. 890.

Q.—Provision reduced by surrender and reappropriation of Rs. 1,19,910 [— 1,07,610 (S), dated 9th February 1927; —12,300 (R), dated 30th March 1927]. Final saving Rs. 7,436 due to economy in expenditure and credit adjustments after the close of the year. Surrender inadequate.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
R.—Works—Sewerage	3,00,000	1,73,981	1,26,019	...
S.—Works—Water Supply	3,50,000	44,510	3,05,490	...
T.—Works—Conservancy	50,000	1,90,252	...	1,40,252
U.—Tools and Plant	1,00,000	1,40,609	...	40,609
V.—Stock and Suspense:				
V. 1.—Stock:				
V. 1 (1).—Charges	55,00,000	35,81,449	19,18,551	...
V. 1 (2).—*Deduct*—Issue to Works and other credits	—76,00,000	—53,36,423	...	22,63,577
V. 2.—Loss by Exchange—adjustment account:				
V. 2 (1).—Charges	86,700	40,538	46,162	...
V. 2 (2).—*Deduct*—Recoveries ...	—4,86,700	—1,690	...	4,85,010
V. 3.—Other Suspense Accounts:				
V. 3 (1).—Charges	2,56,000	58,60,065	...	56,04,065
V. 3 (2).—Credits	—2,56,000	—51,77,818	49,21,818	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

R.—Provision reduced by surrender and reappropriation of Rs. 1,27,698 [—1,25,951 (S), dated 9th February 1927; —4,700 (R), dated 30th March 1927; +2,953 (R), dated 31st March 1927]. Excess to the extent of Rs. 1,679 remained uncovered.

S.—Provision reduced by surrender and reappropriation of Rs. 3,03,835 [—2,65,385 (S), dated 9th February 1927; —38,450 (R), dated 30th March 1927], resulting in a saving of Rs. 1,655 only.

T.—Provision increased on 30th March 1927 by reappropriation of Rs. 1,53,458 to cover expenditure not anticipated. Saving Rs. 13,206 on final allotment due to abandonment of work, and reappropriation was excessive to that extent.

U.—Provision increased on 30th March 1927 by reappropriation of Rs. 70,714. Saving of Rs. 30,104 on final allotment due to incorrect estimate of requirements by disbursing officers and non-receipt of claims. Re-appropriation was not fully justified.

V. 1 (1).—Provision reduced on 30th March 1927 by reappropriation of Rs. 18,77,800 due to original provision for purchases being excessive and allocation of cost of stores direct to works. The reappropriation was inadequate.

V. 1 (2).—Minus Provision reduced by reappropriation to Rs. —53,61,100 [+23,65,200 (R), dated 30th March 1927; —1,26,300 (R), dated 31st March 1927]. For explanation see remarks against V. I. (1). Reappropriations were excessive.

V. 2 (1).—Provision reduced by reappropriation of Rs. 37,400 [+83,000 (R), dated 3rd December 1926; —1,36,370 (R), dated 9th February 1927; —11,730 (R), dated 30th March 1927; +27,700 (R), dated March 1927]. Final saving Rs. 8,762 is due to less supply of English stores than anticipated. The first reappropriation was unjustified and the last one excessive.

V. 2 (2).—Provision withdrawn due to deferring the accounts adjustments to 1927-28 [—83,000 (R), dated 3rd December 1926; 1,36,370 (R), dated 9th February 1927, and 4,33,330 (R), dated 30th March 1927].

V. 3. (1).—Partly covered by reappropriation of Rs. 50,68,329 [+22,44,000 (R), dated 5th October 1926; +30,42,729 (R), dated 30th March 1927; —2,18,400 (R), dated 31st March 1927] to provide for the transactions passing through this head on account of change, during the year, in the system of adjustment of Inter-Divisional Transfers. The first reappropriation proved inadequate and the last one unjustified. Excess of Rs. 5,35,735 remained uncovered. Difficulties in estimating grant under suspense explained in appropriation account for 1925-26.

V. 3 (2).—Withdrawn by reappropriation to extent of Rs. 45,42,700 [—22,44,000 (R), dated 5th October 1926; —22,76,400 (R), dated 30th March 1927; —22,300 (R), dated 31st March 1927]. Remarks against V. 3 (1) also apply in this case. Withdrawal was inadequate

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
W.—Works—Miscellaneous ... *Non-voted* ...	...	*1,154*	...	*1,154*
W.—Works—Miscellaneous ... Voted ...	1,00,000	8,263	91,737	...
X.—Works—Maintenance during Construction :				
X. 1.—Maintenance of Buildings ...	50,000	18,445	31,555	...
X. 2.—Maintenance of Roads ...	80,000	—6,478	86,478	...
X. 3.—Maintenance of Parks and Gardens, etc.	2,20,000	1,28,517	91,483	...
X. 4.—Irrigation and Domestic Water Supply	50,000	—17,797	67,797	...
X. 5.—Conservancy and Sanitation ...	...	1,28,250	...	1,28,250
X. 6.—Running Expenses of Electric Power Plant for General Purposes ...	25,000	56,343	...	31,343
X. 7.—Running Expenses of Imperial Delhi Railway for General Purposes ...	50,000	16,816	33,184	...
X. 8.—Other charges	74,910	44,724	30,186	...
Y.—Works—Railway Diversion	...	—397	397	...
Z.—Land Acquisition	...	20,265	...	20,265

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

W. *Non-voted.*—Due to wrong allocation of charges in the High Commissioner's accounts. Excess remained uncovered.

W. Voted.—Reduced by reappropriation of Rs. 81,032 [—78,079 (R), dated 30th March 1927 ; —2,953 (R), dated 31st March 1927]. Saving of Rs. 10,704 on the final Provision due to allotment for certain works not having been utilised. Withdrawal was inadequate.

X. 1.—Provision reduced on 30th March 1927 by reappropriation of Rs. 29,491 which was inadequate. Final saving Rs. 2,064 due to undischarged liabilities.

X. 2.—Provision reduced on 30th March 1927 by reappropriation of Rs. 82,270, which was inadequate. Final saving Rs. 4,208 due to adjustment of more credits than anticipated.

X. 3.—Withdrawal of Rs. 96,739 on 30th March 1927 was not fully justified and resulted in an uncovered excess of Rs. 5,256 which is due to adjustment of more debits for water than anticipated.

X. 4.—Withdrawal of Rs. 84,255 on 30th March 1927 was not fully justified and resulted in an uncovered excess of Rs. 16,459 which is due to more consumption of electric energy and at higher rates than anticipated.

X. 5.—Covered by reappropriation of Rs. 1,33,896 which proved excessive. [+1,12,896 (R), dated 30th March 1927 ; +21,000 (R), dated 31st March 1927].

X. 6.—Due to readjustment of credit outstanding from the previous year. Reappropriation of Rs. 24,990, sanctioned on 30th March 1927, proved inadequate. Excess to the extent of Rs. 6,353 remained uncovered.

X. 7.—Withdrawal of Rs. 39,780 on 30th March 1927 was not fully justified and resulted in uncovered excess of Rs. 6,595 which is due to loss in running of Imperial Delhi Railway during 1926-27.

X. 8.—Withdrawal of Rs. 32,541 sanctioned on 30th March 1927 was not fully justified and resulted in an uncovered excess of Rs. 2,355 which is due to under-estimating the liabilities.

Y.—The expenditure was not contemplated in the original budget.

Z.—Covered by reappropriation sanctioned on 30th March 1927 to provide for cost of land relinquished by the Railway Department. Uncovered excess is Rs. 60.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.	Rs.
BB.—*Deduct*—English cost of Stores and Establishment.	*Non-voted*	*Original* —54,300				
		Supplementary —1,14,938	—1,69,238	—1,74,552	5,314	...
	Voted		—5,42,800	—1,05,623	...	4,37,177
CC.—*Deduct*—Receipts and Recoveries on Capital Account			—5,00,000	—9,94,263	4,94,266	...
DD.—Expenditure in England (at Par £1=Rs. 10):						
DD(1).—Stores ...	*Non-voted* ...		...	861	...	861
	Voted ..		2,60,000	54,711	2,05,289	...
DD (2) Establishment.	*Non-voted.*	*Original* 40,700				
		Supplementary 86,231	1,26,931	1,29,541	...	2,610
	Voted		1,47,000	24,072	1,22,928	...
EE.—Loss by Exchange.	*Non-voted.*	*Original* 13,600				
		Supplementary 28,707	42,307	44,150	...	1,843
	Voted		1,35,800	26,840	1,08,960	...
FF.—*Deduct*—Probable Savings ...	Works ...		—20,25,000	...	...	20,25,000
	Establishment ...		- 5,50,000	...	...	5,50,000
Totals ...	*Non-voted* ...		6,35,650	6,42,211	*Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 6,561.*	
	Voted	Gross ...	1,08,05,850	73,68,116	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 34,37,734	
		Deductions...	—10,57,850	—18,47,210		
		Net ...	97,48,000	55,20,906	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 42,27,094.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant —*concld.*

BB.—*Non-voted.*—Expenditure in England in excess of grants.

BB.—Voted.—Provision reduced by reappropriation amounting to Rs. 4,02,730 [—3,27,600, dated 3rd December 1926; +6,46,200, dated 9th February 1927; +84,130, dated 30th March 1927]. Final saving of Rs. 34,447 due to less expenditure in England than anticipated. First reappropriation was unjustified and the last one was excessive.

CC.—Reduced by reappropriation of Rs. 3,50,000 sanctioned on 30th March 1927, on account of profits on the running of the New Capital Electric Power House.

DD. (1).—*Non-voted.*—Due to wrong allocation in the accounts of the High Commissioner, the excess remained uncovered.

DD. (1).—Voted.—Reduced by surrender and reappropriation of Rs. 1,79,000 [+2,50,000 (R), dated 3rd December 1926; —4,10,000 (S), dated 9th February 1927; —19,000 (R), dated 30th March 1927]. Final saving of Rs. 26,289 appears in the English grant. The reappropriation was unjustified and surrender was inadequate.

DD. 2.—*Non-voted.*—Excess of Rs. 2,610 in English expenditure remained uncovered.

DD. 2.—Voted.—Reduced by surrender and reappropriation of Rs. 1,22,946 [—4,000 (R), dated 3rd December 1926; —74,846 (S), dated 9th February 1927; —44,100 (R), dated 30th March 1927]. Excess of Rs. 18 only on the final allotment remained uncovered.

EE.—*Non-voted.*—See explanations against BB. and DD. 1.—Non-voted. The excess of Rs. 1,843 remained uncovered.

EE.—Voted.—Reduced to Rs. 8,176 by reappropriation and surrender of Rs. 1,00,784 [+81,600 (R), dated 3rd December 1926; —1,61,354 (S), dated 9th February 1927; —21,030 (R), dated 30th March 1927]. (See explanations against BB., DD. 1 and DD. 2—Voted.)

FF.—Reappropriated to the final heads on 30th March 1927.

NOTES.

1. In paragraphs 194 and 196 of the Audit and Appropriation Accounts for 1924-25 some instances were cited of purchases of stores in excess or advance of requirements or at excessive rates. The losses due to these and other causes have been collectively brought out in the Store Account. The following are some of the instances of losses, in respect of individual articles, occasioned by purchases at excessive rates or in excess or advance of requirements :—

	Rs.
(a) *Slack Coal*—	
Due to reduction of issue rate and deterioration from slow combustion due to exposure.	68,400
Shortages	64,000
Compensation, sanctioned by competent authority, to the supplier for cancelling his contract for further supplies	5,000
	1,37,400

Possibly the disposal of the balance of some 3,500 tons of slack coal valued in books at Rs. 15 per ton, might also lead to further losses.

	Rs.
(b) *Hides*—	
Due to reduction of issue rate from Rs. 3 to 0-8-0 per lb. .	18,000
Loss in sale at less than 0-8-0 per lb.	1,100
Shortages	2,300
	21,400
(c) *Steel, Tool*—	
Due to reduction in issue rate from Rs. 49 per cwt. to Rs. 15 per cwt.	18,600
(d) *Wire, V. I. R. 3-22*—	
Due to reduction in issue rates from Rs. 11 to Rs. 7-8 per coil	16,600
Wire, V. I. R. 1-18—	
Loss in sale at less than booked value	5,500
(e) *B. C. Wire of sizes*—	
Reduction in issue rates from 0-10-0 per lb. to 0-7-0 per lb.	5,600
Loss in sale at less than booked value	2,200
Total . .	7,800

	Rs.
(*f*) *Leather Laces*—	
Reduction in issue rates from Rs. 3-1-0 to Re. 1 per lb. .	5,700
Loss on sale at less than booked value	1,500
Shortages	1,500
Total . .	8,700
(*g*) *Shellac*—	
Reduction in issue rates from Rs. 3 per lb. to Re. 1-4-0 per lb.	6,100
(*h*) *S. M. Rods of sizes*—	
Reduction in issue rates from Rs. 11-8-0 per cwt. to Rs. 8-8-0 per cwt..	5,100
Shortages	1,500
Total . .	6,600
(*i*) *Globes for lights*—	
Reduction in rates (Rs. 2 and Rs. 2-8-0 each) . . .	4,900
(*j*) *Pendant holders*—	
Reduction in rates from 0-8-0 to 0-4-0 each . . .	6,100

2. About Rs. 1,000 were short recovered on account of rent for Government Buildings occupied by private persons as the Public Works Department authorities charged them rent at concessional rates admissible for Government servants. The loss was written off under the orders of the New Capital Committee.

3. The total expenditure for works and for establishment and tools and plant is given below :—

	Rs.	Rs.
Works (including suspense, tools and plant, etc.) . .		60,81,466
Acquisition of land taken up for the project . . .		20,265
Establishment—		
(*i*) Direct charges..	1,58,545	
(*ii*) Joint establishment charges . . .	8,97,106	
		10,55,651
Total .		71,57,382
Deduct Receipts and recoveries on Capital Account .		9,94,266
Net Total .		61,63,116

4. The revised estimate of the New Capital Project, as further modified amounts to about Rs. 1,430 lacs (against the first revised estimate for Rs. 1,307 lacs) excluding expenditure on such sections of the project as have been treated as closed for purposes of capital account and on which expenditure is being charged to revenue since 1st April 1926.

STORE ACCOUNT appertaining to "57—NEW CAPITAL" for the year 1926-27.

Stock Proper.

	Rs.
(*i*) Amount of opening balance	35,36,675
(*ii*) Value of stores received during the year	10,40,297
	45,76,972
(*iii*) Value of stores utilized, sold or otherwise disposed of	23,94,506
(*iv*) Amount of closing balance	21,82,466

Observations.

1. Prior to September 1926, the procedure required that the stores should be all verified by the Departmental Stock Verifier. This post was then abolished and the Executive Officers were made responsible for the verification of the stores in their charge. Verification was conducted accordingly, but certificates of count are awaited from four officers.

In December 1926 a Verification Staff was placed at the disposal of the Central Accounts Office and an independent test check of the stores balances has been executed since that date.

Appreciable discrepancies were noticed in the balances of slack coal and special bricks. The shortage in slack coal amounted to Rs. 22,000 and was stated to be due to spontaneous combustions and other causes.

The discrepancies in the accounts of bricks are under investigation.

2. The stock-in-hand on the 31st March 1927 was revalued to accord with the market prices, except in cases of articles worth about Rs. 2 lacs which remain to be done. The Chief Engineer has issued orders for the revaluation of these articles.

The loss of Rs. 7,20,000 reported on page 491 of Audit and Appropriation Accounts for 1925-26 and a few other items of losses aggregating Rs. 3,000 were, though not finally adjusted, removed from the Stock Account, but the profit of Rs. 2,08,000 referred to in the same account was not so dealt with for the reasons explained therein.

The closing book balance of Rs. 21,82,000 is arrived at after allowing credit for the profit outstanding against certain items. Ignoring this profit the book balance is less by Rs. 1,96,000 than the rated value (*viz.*, 22,11,000) of the stores in hand on the 31st March 1927. This loss is in addition to that reported last year and is due mainly to the reduction of the prices to accord with the current market rates.

The total loss to the end of the year 1926-27 amounted to Rs. 9,16,000 as detailed below :—

	Rs.
(*a*) Due to writing down of the issue rates and other causes to end of the year 1923-24	1,84,000
(*b*) Due to writing down of the issue rates during the years 1924-25 to 1926-27	3,87,000
(*c*) Due to deficits found at the stores verification	56,000
(*d*) Loss on cement solidified, ashes blown away and unserviceable rubble stone	11,000
(*e*) Due to disposal of unserviceable and surplus stores	34,000
(*f*) Loss on unserviceable porcelain fittings	47,000
(*g*) Due to expenditure incurred on repairs to electric fans borne on stock but let out for use	25,000
(*h*) Due to expenditure on Work charged Establishment being in excess of the provision of 2 per cent. made in the issue rates	33,000
(*i*) Loss on spontaneous combustion, etc., of slack coal, including expenditure incurred on extinguishing the fire	24,000
(*j*) Loss in the account of special and other bricks and tiles under investigation	32,000
(*k*) Loss on exchange transactions	76,000
(*l*) Miscellaneous items of petty losses	7,000
Total	9,16,000

It is being suggested to the Chief Engineer that the expenditure on repairs to fans [item (*g*) Rs. 25,000] should be debited to a final repair head of account, and cleared from stock.

It is hoped that the loss on exchange [item (*k*) Rs. 76,000] will be covered by the profits that are held in reserve for this purpose.

Eliminating these two items (Rs. 101,000) and that for special bricks (item (*j*) Rs. 32,000), the loss to be written off is Rs. 7,83,000.

3. The Stock-in-hand is certified to consist of the following :—

	Rs.
(*a*) Unserviceable stores of the value of	33,000
(*b*) Serviceable stores in excess of the requirements of the Department for the next 12 months	2,67,000
(*c*) Stores surplus to requirements of the Department . . .	6,85,000
(*d*) Electric fans, regulators and meters borne on stock but in use of the residential and non-residential buildings . . .	5,78,000
Total .	15,63,000

E. W. GRINDAL,
Accounts Officer.

R. E. G. WENDT,
Audit Officer,
Delhi Experiments.

Manufacture Accounts for the year 1926-27.

Item.	Name of Account.	Opening balance.	Value received during the year.	Total.	Value utilised, sold or otherwise disposed of.	Closing balance.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Collection of stone for Central Buildings	7,63,328	17,57,401	25,20,729	20,51,149	4,69,580
2	Manufacture of bricks in the 8th Project Division ...	5,85,936	86,845	6,72,781	2,44,939	4,27,842
3	Collection of marble for Central Buildings	3,84,137	2,11,195	5,95,332	3,45,934	2,49,398
4	Collection of water supply and sanitary materials ...	8,612	433	9,045	2,697	6,348
5	Collection of ballast ...	22,738	3,336	26,074	27,524	—1,450
6	Collection of material for electric distribution scheme in New Capital Area ...	...	4,64,843	4,64,843	2,55,165	2,09,678
7	Miscellaneous Accounts ...	—3,128	17,099	13,971	14,510	—539
	Total ...	17,61,623	25,41,152	43,02,775	29,41,918	13,60,857

Observations.

1. Verified by the Accounts Officer and the result reported to the New Capital Committee in the Stoneyard Report.

2. Not verified.

3. Same as Item No. 1.

4. Not verified.

5. The Superintending Engineer reported in October 1926 that there was an appreciable shortage of ballast in the Stoneyard. The stock verifying staff was unable to verify the balances as the Officer-in-charge was having the ballast re-sorted and stacked. A deficiency of 1,33,000 Cft. was made good by breaking, re-breaking, sorting and stacking the ballast. It was explained by the Officer-in-charge that owing to want of space in the yard the ballast had got mixed up and buried by adjacent stacks of bats and stone chips. After making good this deficiency, there was still a shortage of 51,000 Cft. which is stated to be due to the same cause. The Syndicate which has now taken over the operations in the Stoneyard has agreed to accept the book balances and there will thus be no loss to Government except that of Rs. 1,004 incurred on sorting and restacking which however it is proposed to recover from the contractor who did the work originally.

6. No notable Deficits. Verified by Stock verifying Officer up to November 1926 and by the Accounts Officer in February 1927. Surplus worth Rs. 4,300.

7. Consists of a number of petty items. Steps are being taken to adjust the minus balance.

E. W. GRINDAL,
Accounts Officer,
Central Accounts Office,
P. W. D., Delhi.

R. E. G. WENDT,
22-12-27.
Audit Officer,
Delhi Experiments.

GRANT No. 92.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Advances repayable—India (excluding all book-keeping adjustments and advances on which interest is charged):				
A. 1.—Civil Advances	75,09,000	70,52,518	4,56,482	...
A. 2.—Advances recoverable, Posts and Telegraphs	13,50,000	19,49,372	...	5,99,372
A. 3.—Advances recoverable, Military and Marine	1,87,000	1,33,813	53,187	...
A. 4—Advances recoverable—State Railways	...	1,02,890	...	1,02,890
B.—Advances repayable England—Excluding all book-keeping adjustments ...	40,000	59,037	...	19,037
C.—Bronze Coinage Account:				
C. 1. Bronze Mintage Account—Purchase of metal	2,63,000	65,712	1,97,288	...
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of coins...	1,06,000	99,100	6,900	...
D.—Nickel Coinage Account:				
D. 2.—Profit on Nickel Coinage Account—				
D. 2 (1)—Charges for destruction of coins	2,86,000	1,07,859	1,78,141	...
D. 2 (2)—Loss on sale of surplus metal	5,44,000	11,40,445	...	5,96,445
Total ...	1,02,85,000	1,07,10,746	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,25,746.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The savings which mainly occurred in Bombay (5 lakhs), Bengal (1½ lakhs) and North West Frontier Province (1 lakh) were partly counterbalanced by excesses in some other provinces (chiefly India and Baluchistan 4 lakhs). The estimates are generally based on past actuals.

A. 2.—Chiefly due to larger advances being sanctioned than was anticipated to the staff of the office of the Director General, Posts and Telegraphs on their transfer to Delhi. Excess to the extent of Rs. 3,99,372 remained uncovered.

A. 3.—The estimate was based on past actuals in the absence of more reliable data.

A. 4.—A reappropriation of Rs. 95,000 was sanctioned to the Railway Department on account of Passage Advances bearing interest. At the time the sanction was given, it was not known definitely whether the expenditure would be treated as "Interest bearing, or Interest free advances". The bulk of the advances was, however, eventually treated as "Interest free". Hence the entire excess remained uncovered.

B.—Due to an advance by the High Commissioner for India of £5,014 to the Taj Mahal Trading Company, part of which was met out of savings under the same head in the grant for the Secretary of State and the balance by reappropriation of savings in the Indian grant under "Advances—Recoverable—Military."

C. 1.—The saving is due to lesser purchases of copper and tin for the Government of India coinage than was anticipated in the Budget. The consumption of metal is based on the demand for coinage which in 1926-27 was rather very low.

C. 2.—The receipts of uncurrent coin at the Mints were less than the budget anticipations.

D. 2 (1).—Same remarks as in "C.-2".

D. 2 (2).—The actuals represent the difference between the book value of the quantity of nickel shipped (up to 31st March 1927 in the case of Bombay Mint and up to 28th February 1927 in the case of Calcutta Mint) and the amounts reported by the India Office as realised up to 31st March 1927. It is not clear whether the amounts passed through the remittance account represent the actual realisations in respect of all these shipments. The matter is under examination.

GRANT No. 93.—LOANS AND ADVANCES BEARING INTEREST.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1927, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:				
A. 1.—Advances to the (Provinces or) Provincial Loans Fund	7,00,29,000	5,56,78,000	1,43,51,000	...
A. 2.—Loans to Indian States, Local Funds, etc.:				
A. 2(1).—Loans to Indian States ...	1,10,49,000	1,19,61,493	...	9,12,493
A. 2(2).—Loans to Land-holders and other Notabilities	20,000	1,70,115	...	1,50,115
A. 2(4).—Loans to Muffussil Municipalities	...	2,00,000	...	2,00,000
A. 2(5).—Regimental and other Loans, Military	10,000	...	10,000	...
A. 2(6).—Advances under Special Laws ...	11,75,000	17,950	11,57,050	...
A. 2(7).—Advances to Cultivators ...	6,28,000	7,58,979	...	1,30,979
A. 2(8).—Miscellaneous Loans and Advances ... { *Original* 1,000 / Supplementary (a) 5,00,000 }	5,01,000	5,05,104	...	4,104

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The drawings of the Provincial Governments were less than were estimated for.

A. 2 (1).—The excess occurred in Bombay (3,09,000) and in the Punjab (6,03,000). The expenditure in the Punjab was for the construction of the Bhawalnagar Chohistan Railway. No provision was made in the original estimates for this item but expenditure was subsequently treated as a loan to the Bhawalpur Durbar and remained uncovered.

A. 2 (2).—Due to large advances to several landholders mainly in the North West Frontier Province which could not be foreseen at the time the budget was prepared.

A. 2 (4).—Represents loan to the Bangalore Municipality which was erroneously provided for under the sub-head A.-2 (6).

A. 2 (5).—The estimate was based on past actuals, but in 1926-27 no expenditure was incurred.

A. 2 (6).—Due to non-utilisation of the provision of Rs. 11 lakhs on account of loan to the Bangalore Municipality. A loan of Rs. 2,00,000 was drawn, *vide* remarks against sub-head A2(4). The balance of the saving (Rs. 57,050) occurred in India Estimates.

A. 2 (7).—Due to increased Takavi advances in Coorg and North West Frontier Province owing to unfavourable agricultural conditions.

(a) Sanctioned by the Legislative Assembly in August 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A. 3.—Loans to Government Servants :				
A. 3(1).— House building advances ...	21,40,000	12,00,610	9,39,390	...
A. 3(2).—Advances for purchase of motor cars	36,82,000	32,94,419	3,87,581	...
A. 3(3).—Advances for purchase of other conveyances	8,38,000	4,94,841	3,43,159	...
A. 3(4).—Passage Advances	...	19,274	...	19,274
B.—Reserve	10,00,000	...	10,00,000	...
Total ...	9,10,72,000	7,43,00,785	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,67,71,215.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 3 (1).—The savings occurred in almost all the provinces and were due to smaller demand for such advances than what was anticipated at the time the budget estimates were prepared.

A. 3 (2).—The estimates were based on past actuals. The savings are distributed over almost all the provinces.

A. 3 (3).—The savings occurred mainly in the Military Department (Rs. 2 lakhs). The estimates under this head were based on past actuals in the absence of any reliable data for framing estimates.

A. 3 (4).—No expenditure was anticipated at the time the budget was prepared.

B. The following allotments were sanctioned out of the Reserve provision of Rs. 10 lakhs during 1926-27 :—

	Rs.		
(1)	4,00,000	appropriated to	A.-2 (1).
(2)	1,40,000	,,	A.-2 (2).
(3)	2,35,000	,,	A.-2 (7).
(4)	10,000	,,	A.-3 (2).
(5)	2,000	,,	A.-3(3).
	7,87,000		

Analysis, under Grants, of the Report on the Accounts showing to which Accounts specific reference is made in the Report.

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